



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

H1371	2
HF644	37
S3187	45
SF451	46
SF452	84
SJR10	119



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

Senate Amendment to
House Amendment to
Senate File 435

H-1371

1 Amend the House amendment, S-3178, to Senate File
2 435, as amended, passed, and reprinted by the Senate,
3 as follows:

4 1. By striking page 1, line 3, through page 25,
5 line 28, and inserting:

6 <____. By striking everything after the enacting
7 clause and inserting:

8 <DIVISION I

9 DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP

10 GENERAL APPROPRIATION FOR FY 2013-2014

11 Section 1. GENERAL FUND — DEPARTMENT.

12 1. There is appropriated from the general fund of
13 the state to the department of agriculture and land
14 stewardship for the fiscal year beginning July 1, 2013,
15 and ending June 30, 2014, the following amount, or
16 so much thereof as is necessary, to be used for the
17 purposes designated:

18 For purposes of supporting the department, including
19 its divisions, for administration, regulation, and
20 programs; for salaries, support, maintenance, and
21 miscellaneous purposes; and for not more than the
22 following full-time equivalent positions:

23 \$ 17,081,328
24 FTEs 372.00

25 2. Of the amount appropriated in subsection 1,
26 the following amount is transferred to Iowa state
27 university of science and technology, to be used
28 for the university's midwest grape and wine industry
29 institute:

30 \$ 238,000

31 3. The department shall submit a report each
32 quarter of the fiscal year to the legislative services
33 agency, the department of management, the members of
34 the joint appropriations subcommittee on agriculture
35 and natural resources, and the chairpersons and
36 ranking members of the senate and house committees on
37 appropriations. The report shall describe in detail
38 the expenditure of moneys appropriated in this section
39 to support the department's administration, regulation,
40 and programs.

41 DESIGNATED APPROPRIATIONS

42 MISCELLANEOUS FUNDS

43 Sec. 2. UNCLAIMED PARI-MUTUEL WAGERING WINNINGS —
44 HORSE AND DOG RACING. There is appropriated from the
45 moneys available under section 99D.13 to the department
46 of agriculture and land stewardship for the fiscal year
47 beginning July 1, 2013, and ending June 30, 2014, the
48 following amount, or so much thereof as is necessary,
49 to be used for the purposes designated:

50 For purposes of supporting the department's

S3178.1904.S (1) 85

-1-

jh

1/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 administration and enforcement of horse and dog racing
2 law pursuant to section 99D.22, including for salaries,
3 support, maintenance, and miscellaneous purposes:
4 \$ 305,516
5 Sec. 3. RENEWABLE FUEL INFRASTRUCTURE FUND — MOTOR
6 FUEL INSPECTION.
7 1. There is appropriated from the renewable fuel
8 infrastructure fund created in section 159A.16 to the
9 department of agriculture and land stewardship for the
10 fiscal year beginning July 1, 2013, and ending June 30,
11 2014, the following amount, or so much thereof as is
12 necessary, to be used for the purposes designated:
13 For purposes of the inspection of motor fuel,
14 including salaries, support, maintenance, and
15 miscellaneous purposes:
16 \$ 500,000
17 2. The department shall establish and administer
18 programs for the auditing of motor fuel, including
19 biofuel processing and production plants, for screening
20 and testing motor fuel, including renewable fuel,
21 and for the inspection of motor fuel sold by dealers
22 including retail dealers who sell and dispense motor
23 fuel from motor fuel pumps.
24 SPECIAL APPROPRIATIONS
25 GENERAL FUND
26 Sec. 4. DAIRY REGULATION. There is appropriated
27 from the general fund of the state to the department of
28 agriculture and land stewardship for the fiscal year
29 beginning July 1, 2013, and ending June 30, 2014, the
30 following amount, or so much thereof as is necessary,
31 to be used for the purposes designated:
32 1. For purposes of performing functions pursuant to
33 section 192.109, including conducting a survey of grade
34 "A" milk and certifying the results to the secretary
35 of agriculture:
36 \$ 189,196
37 2. Notwithstanding section 8.33, moneys
38 appropriated in this section that remain unencumbered
39 or unobligated at the close of the fiscal year shall
40 not revert but shall remain available to be used
41 for the purposes designated until the close of the
42 succeeding fiscal year.
43 Sec. 5. LOCAL FOOD AND FARM PROGRAM.
44 1. There is appropriated from the general fund of
45 the state to the department of agriculture and land
46 stewardship for the fiscal year beginning July 1, 2013,
47 and ending June 30, 2014, the following amount, or
48 so much thereof as is necessary, to be used for the
49 purposes designated:
50 For purposes of supporting the local food and farm

S3178.1904.S (1) 85

-2-

jh

2/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 program pursuant to chapter 267A:
2 \$ 75,000
3 2. The department shall enter into a cost-sharing
4 agreement with Iowa state university to support the
5 local food and farm program coordinator position as
6 part of the university's cooperative extension service
7 in agriculture and home economics pursuant to chapter
8 267A.
9 3. Notwithstanding section 8.33, moneys
10 appropriated in this section that remain unencumbered
11 or unobligated at the close of the fiscal year shall
12 not revert but shall remain available to be used
13 for the purposes designated until the close of the
14 succeeding fiscal year.
15 Sec. 6. AGRICULTURAL EDUCATION. There is
16 appropriated from the general fund of the state to the
17 department of agriculture and land stewardship for the
18 fiscal year beginning July 1, 2013, and ending June 30,
19 2014, the following amount, or so much thereof as is
20 necessary, to be used for the purposes designated:
21 1. For purposes of allocating moneys to an Iowa
22 association affiliated with a national organization
23 which promotes agricultural education providing for
24 future farmers:
25 \$ 25,000
26 2. Notwithstanding section 8.33, moneys
27 appropriated in this section that remain unencumbered
28 or unobligated at the close of the fiscal year shall
29 not revert but shall remain available to be used
30 for the purposes designated until the close of the
31 succeeding fiscal year.
32 Sec. 7. FARMERS WITH DISABILITIES PROGRAM.
33 1. There is appropriated from the general fund of
34 the state to the department of agriculture and land
35 stewardship for the fiscal year beginning July 1, 2013,
36 and ending June 30, 2014, the following amount, or
37 so much thereof as is necessary, to be used for the
38 purposes designated:
39 For purposes of supporting a program for farmers
40 with disabilities:
41 \$ 130,000
42 2. The moneys appropriated in subsection 1 shall
43 be used for the public purpose of providing a grant to
44 a national nonprofit organization with over 80 years
45 of experience in assisting children and adults with
46 disabilities and special needs.
47 a. The moneys shall be used to support a nationally
48 recognized program that began in 1986 and has been
49 replicated in at least 30 other states, but which
50 is not available through any other entity in this

S3178.1904.S (1) 85

-3-

jh

3/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 state, and that provides assistance to farmers with
2 disabilities in all 99 counties to allow the farmers to
3 remain in their own homes and be gainfully engaged in
4 farming through provision of agricultural worksite and
5 home modification consultations, peer support services,
6 services to families, information and referral, and
7 equipment loan services.
8 b. Notwithstanding section 8.33, moneys
9 appropriated in this section that remain unencumbered
10 or unobligated at the close of the fiscal year shall
11 not revert but shall remain available for expenditure
12 for the purposes designated until the close of the
13 succeeding fiscal year.

14 DIVISION II
15 GENERAL FUND
16 DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP
17 SOIL AND WATER CONSERVATION AND WATER QUALITY
18 APPROPRIATIONS FOR FY 2013-2014

19 Sec. 8. SOIL AND WATER CONSERVATION — GENERAL.
20 There is appropriated from the general fund of the
21 state to the department of agriculture and land
22 stewardship for the fiscal year beginning July 1, 2013,
23 and ending June 30, 2014, the following amount, or
24 so much thereof as is necessary, to be used for the
25 purposes designated:

26 1. For use by the department in providing for soil
27 and water conservation administration, the conservation
28 of soil and water resources, or the support of soil and
29 water conservation district commissioners:

30 \$ 6,000,000

31 2. Not more than 5 percent of the moneys
32 appropriated in subsection 1 may be allocated for cost
33 sharing to address complaints filed under section
34 161A.47.

35 3. Of the moneys appropriated in subsection 1, 5
36 percent shall be allocated for financial incentives
37 to establish practices to protect watersheds above
38 publicly owned lakes of the state from soil erosion and
39 sediment as provided in section 161A.73.

40 4. Not more than 30 percent of a soil and water
41 conservation district's allocation of moneys as
42 financial incentives may be provided for the purpose
43 of establishing management practices to control soil
44 erosion on land that is row cropped, including but
45 not limited to no-till planting, ridge-till planting,
46 contouring, and contour strip-cropping as provided in
47 section 161A.73.

48 5. The state soil conservation committee
49 established by section 161A.4 may allocate moneys
50 appropriated in subsection 1 to conduct research and

S3178.1904.S (1) 85

-4-

jh

4/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 demonstration projects to promote conservation tillage
2 and nonpoint source pollution control practices.
3 6. The allocation of moneys as financial incentives
4 as provided in section 161A.73 may be used in
5 combination with moneys allocated by the department of
6 natural resources.
7 7. Not more than 15 percent of the moneys
8 appropriated in subsection 1 may be used for costs of
9 administration and implementation of soil and water
10 conservation practices.
11 8. The moneys appropriated in this section shall
12 not be used by the soil conservation division of
13 the department of agriculture and land stewardship
14 to provide administrative support to the watershed
15 improvement review board established in section 466A.3.
16 Sec. 9. SOIL AND WATER CONSERVATION —
17 ADMINISTRATION. There is appropriated from the general
18 fund of the state to the department of agriculture and
19 land stewardship for the fiscal year beginning July 1,
20 2013, and ending June 30, 2014, the following amount,
21 or so much thereof as is necessary, to be used for the
22 purposes designated:
23 For use by the department for costs of
24 administration and implementation of soil and water
25 conservation practices:
26 \$ 2,550,000
27 Sec. 10. WATER QUALITY INITIATIVE — GENERAL.
28 1. There is appropriated from the general fund of
29 the state to the department of agriculture and land
30 stewardship for the fiscal year beginning July 1, 2013,
31 and ending June 30, 2014, the following amount, or
32 so much thereof as is necessary, to be used for the
33 purposes designated:
34 For deposit in the water quality initiative fund
35 created in section 466B.45, as enacted by this Act, for
36 purposes of supporting the water quality initiative
37 administered by the soil conservation division as
38 provided in section 466B.42, as enacted by this Act,
39 including salaries, support, maintenance, miscellaneous
40 purposes, and for not more than the following full-time
41 equivalent positions:
42 \$ 2,400,000
43 FTEs 1.00
44 2. The moneys appropriated in subsection 1 shall
45 be used to support reducing nutrients in subwatersheds
46 as designated by the division that are part of
47 high-priority watersheds identified by the water
48 resources coordinating council established pursuant
49 to section 466B.3. In supporting reducing nutrients
50 in subwatersheds, the division shall establish and

S3178.1904.S (1) 85

-5-

jh

5/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 administer demonstration projects as follows:

2 a. The demonstration projects shall utilize water
3 quality practices as described in the latest revision
4 of the document entitled "Iowa Nutrient Reduction
5 Strategy" initially presented in November 2012 by
6 the department of agriculture and land stewardship,
7 the department of natural resources, and Iowa state
8 university of science and technology.

9 b. The division shall implement demonstration
10 projects as provided in paragraph "a" by providing for
11 participation by persons who hold a legal interest in
12 agricultural land used in farming. To every extent
13 practical, the division shall provide for collaborative
14 participation by such persons who hold a legal
15 interest in agricultural land located within the same
16 subwatershed.

17 c. The division shall implement a demonstration
18 project on a cost-share basis as determined by the
19 division. However, the state's share of the amount
20 shall not exceed 50 percent of the estimated cost of
21 establishing the practice as determined by the division
22 or 50 percent of the actual cost of establishing the
23 practice, whichever is less.

24 d. The demonstration projects shall be used to
25 educate other persons about the feasibility and value
26 of establishing similar water quality practices. The
27 division shall promote field day events for purposes of
28 allowing interested persons to establish water quality
29 practices on their agricultural land.

30 e. The division shall conduct water quality
31 evaluations within supported subwatersheds. Within
32 a reasonable period after accumulating information
33 from such evaluations, the division shall create an
34 aggregated database of water quality practices. Any
35 information identifying a person holding a legal
36 interest in agricultural land or specific agricultural
37 land shall be a confidential record under section 22.7.

38 3. The moneys appropriated in subsection 1 shall
39 be used to support education and outreach in a manner
40 that encourages persons who hold a legal interest in
41 agricultural land used for farming to implement water
42 quality practices, including the establishment of such
43 practices in watersheds generally, and not limited to
44 subwatersheds or high-priority watersheds.

45 4. The moneys appropriated in subsection 1 may
46 be used to contract with persons to coordinate the
47 implementation of efforts provided in this section.
48 Not more than \$150,000 shall be used to support
49 the administration of this section by a full-time
50 equivalent position.

S3178.1904.S (1) 85

-6-

jh

6/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 5. Notwithstanding any other provision in law
2 to the contrary, the department may use moneys
3 appropriated in subsection 1 in combination with
4 other moneys appropriated to the department from the
5 environment first fund created in section 8.57A for
6 cost sharing to match the United States department of
7 agriculture, natural resources conservation service,
8 wetland reserve enhancement program.
9 Sec. 11. WATER QUALITY INITIATIVE — SPECIAL
10 PROJECTS.
11 1. There is appropriated from the general fund of
12 the state to the department of agriculture and land
13 stewardship for the fiscal year beginning July 1, 2013,
14 and ending June 30, 2014, the following amount, or
15 so much thereof as is necessary, to be used for the
16 purposes designated:
17 For deposit in the water quality initiative fund
18 created in section 466B.45, as enacted by this Act, for
19 purposes of supporting special projects associated with
20 a water quality initiative administered by the soil
21 conservation division as provided in section 466B.42 as
22 enacted by this Act:
23 \$ 10,000,000
24 2. a. Seventy percent of the moneys shall be used
25 to support projects in subwatersheds as designated by
26 the division that are part of high-priority watersheds
27 identified by the water resources coordinating council
28 established pursuant to section 466B.3.
29 b. Thirty percent of the moneys shall be used to
30 support projects in watersheds generally, including
31 regional watersheds, as designated by the division,
32 and high-priority watersheds identified by the water
33 resources coordinating council established pursuant to
34 section 466B.3.
35 3. In supporting projects in subwatersheds and
36 watersheds as provided in subsection 2, the division
37 shall do all of the following:
38 a. Utilize water quality practices as described
39 in the latest revision of the document entitled "Iowa
40 Nutrient Reduction Strategy" initially presented in
41 November 2012 by the department of agriculture and land
42 stewardship, the department of natural resources, and
43 Iowa state university of science and technology.
44 b. Participate with persons who hold a legal
45 interest in agricultural land used in farming. To
46 every extent practical, the division shall provide for
47 collaborative participation by such persons who hold a
48 legal interest in agricultural land located within the
49 same watershed.
50 c. Finance the establishment of water quality

S3178.1904.S (1) 85

-7-

jh

7/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 practices on a cost-share basis as determined by the
2 division. However, the state's share of the amount
3 shall not exceed 50 percent of the estimated cost of
4 establishing the water quality practice as determined
5 by the division or 50 percent of the actual cost of
6 establishing the water quality practice, whichever is
7 less.

8 4. Notwithstanding any other provision in law
9 to the contrary, the department may use moneys
10 appropriated in subsection 1 in combination with
11 other moneys appropriated to the department from the
12 environment first fund created in section 8.57A for
13 cost sharing to match the United States department of
14 agriculture, natural resources conservation service,
15 wetland reserve enhancement program.

16 Sec. 12. WATER QUALITY INITIATIVE APPROPRIATIONS
17 — FEDERAL MONEYS. The department of agriculture and
18 land stewardship, and its soil conservation division,
19 may use moneys appropriated in this division of this
20 Act to support the water quality initiative, including
21 its projects, as provided in this division of this Act,
22 in combination with other moneys provided by the United
23 States government.

24 Sec. 13. WATER QUALITY INITIATIVE — REPORT. The
25 department of agriculture and land stewardship shall
26 prepare a preliminary report and final report regarding
27 its efforts to administer the water quality initiative
28 as provided in this division. Each report shall
29 include information regarding the establishment of
30 water quality practices, including demonstration
31 projects, and education and outreach efforts. The
32 department shall deliver the preliminary report to the
33 governor and general assembly not later than January
34 15, 2014, and shall deliver the final report to the
35 governor and general assembly not later than January
36 15, 2015. A report shall not identify an individual or
37 specific agricultural land.

38 Sec. 14. IOWA NUTRIENT MANAGEMENT CENTER.

39 1. There is appropriated from the general fund
40 of the state to Iowa state university of science and
41 technology for the fiscal year beginning July 1, 2013,
42 and ending June 30, 2014, the following amount, or
43 so much thereof as is necessary, to be used for the
44 purposes designated:

45 For purposes of supporting an Iowa nutrient
46 management center as established in section 466B.47, as
47 enacted in this Act:

48 \$ 1,500,000

49 2. Of the amount appropriated in subsection 1, Iowa
50 state university shall make the following expenditures:

S3178.1904.S (1) 85

-8-

jh

8/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 a. Not more than \$450,000 to advance a fundamental
2 understanding of nutrient management.
3 b. Not more than \$100,000 to establish a baseline
4 of conservation practices, and identify trends in soil
5 and water conservation programs, projects, and other
6 initiatives.
7 c. Not more than \$250,000 to develop mathematical
8 models to determine the linkage between hydrologic
9 processes and the transport of nutrients.
10 d. Not more than \$300,000 to conduct field-based
11 research to evaluate implementation of nutrient
12 management practices.
13 e. Not more than \$400,000 to develop and operate
14 a network of sensors in priority watersheds to
15 establish baseline nutrient loads, monitor the impact
16 of nutrient-reduction strategies, and support model
17 development.
18 Sec. 15. WATERSHED IMPROVEMENT FUND.
19 1. There is appropriated from the general fund of
20 the state to the department of agriculture and land
21 stewardship for the fiscal year beginning July 1, 2013,
22 and ending June 30, 2014, the following amount, or
23 so much thereof as is necessary, to be used for the
24 purpose designated:
25 For deposit in the watershed improvement fund
26 created in section 466A.2:
27 \$ 4,000,000
28 2. Of the amount appropriated in subsection 1,
29 50 percent shall be used for purposes of supporting
30 special projects associated with the water quality
31 initiative administered by the soil conservation
32 division as provided in this division.
33 Sec. 16. NONREVERSION.
34 1. Notwithstanding section 8.33, moneys
35 appropriated in this division that remain unencumbered
36 or unobligated at the close of the fiscal year shall
37 not revert but shall remain available for expenditure
38 for the purposes designated until the close of the
39 fiscal year beginning July 1, 2014.
40 2. Subsection 1 does not apply to the
41 appropriations made in this division for any of
42 the following purposes:
43 a. The appropriation made for deposit into the
44 watershed improvement fund pursuant to section 466A.2.
45 Notwithstanding section 8.33, the appropriation made in
46 that section shall not revert.
47 b. The appropriation made for use by the department
48 of agriculture and land stewardship in providing
49 for soil and water conservation administration,
50 the conservation of soil and water resources, or

S3178.1904.S (1) 85

-9-

jh

9/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 the support of soil and water conservation district
2 commissioners. Notwithstanding section 8.33, moneys
3 appropriated in that section that remain unencumbered
4 or unobligated moneys at the close of the fiscal year
5 shall revert at the close of the fiscal year beginning
6 July 1, 2016.

7 c. The appropriations made in this division for
8 deposit into the water quality initiative fund created
9 in section 466B.45, as enacted by this Act.

10 DIVISION III

11 DEPARTMENT OF NATURAL RESOURCES

12 GENERAL APPROPRIATIONS FOR FY 2013-2014

13 Sec. 17. GENERAL FUND — DEPARTMENT.

14 1. There is appropriated from the general fund of
15 the state to the department of natural resources for
16 the fiscal year beginning July 1, 2013, and ending June
17 30, 2014, the following amount, or so much thereof as
18 is necessary, to be used for the purposes designated:

19 For purposes of supporting the department, including
20 its divisions, for administration, regulation, and
21 programs; for salaries, support, maintenance, and
22 miscellaneous purposes; and for not more than the
23 following full-time equivalent positions:

24 \$ 12,516,700

25 FTEs 1,145.95

26 2. The department shall submit a report each
27 quarter of the fiscal year to the legislative services
28 agency, the department of management, the members of
29 the joint appropriations subcommittee on agriculture
30 and natural resources, and the chairpersons and
31 ranking members of the senate and house committees on
32 appropriations. The report shall describe in detail
33 the expenditure of moneys appropriated in this section
34 to support the department's administration, regulation,
35 and programs.

36 Sec. 18. STATE FISH AND GAME PROTECTION FUND —
37 REGULATION AND ADVANCEMENT OF OUTDOOR ACTIVITIES.

38 1. There is appropriated from the state fish and
39 game protection fund to the department of natural
40 resources for the fiscal year beginning July 1, 2013,
41 and ending June 30, 2014, the following amount, or
42 so much thereof as is necessary, to be used for the
43 purposes designated:

44 For purposes of supporting the regulation or
45 advancement of hunting, fishing, or trapping, or the
46 protection, propagation, restoration, management,
47 or harvest of fish or wildlife, including for
48 administration, regulation, law enforcement, and
49 programs; and for salaries, support, maintenance,
50 equipment, and miscellaneous purposes:

S3178.1904.S (1) 85

-10-

jh

10/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 \$ 41,078,234
2 2. Notwithstanding section 455A.10, the department
3 may use the unappropriated balance remaining in the
4 state fish and game protection fund to provide for the
5 funding of health and life insurance premium payments
6 from unused sick leave balances of conservation peace
7 officers employed in a protection occupation who
8 retire, pursuant to section 97B.49B.
9 3. Notwithstanding section 455A.10, the department
10 of natural resources may use the unappropriated
11 balance remaining in the state fish and game protection
12 fund for the fiscal year beginning July 1, 2013,
13 and ending June 30, 2014, as is necessary to fund
14 salary adjustments for departmental employees for
15 whom the general assembly has made an operating budget
16 appropriation in subsection 1.
17 Sec. 19. GROUNDWATER PROTECTION FUND — WATER
18 QUALITY. There is appropriated from the groundwater
19 protection fund created in section 455E.11 to the
20 department of natural resources for the fiscal year
21 beginning July 1, 2013, and ending June 30, 2014, from
22 those moneys which are not allocated pursuant to that
23 section, the following amount, or so much thereof as is
24 necessary, to be used for the purposes designated:
25 For purposes of supporting the department's
26 protection of the state's groundwater, including
27 for administration, regulation, and programs, and
28 for salaries, support, maintenance, equipment, and
29 miscellaneous purposes:
30 \$ 3,455,832
31 DESIGNATED APPROPRIATIONS
32 MISCELLANEOUS FUNDS
33 Sec. 20. SPECIAL SNOWMOBILE FUND — SNOWMOBILE
34 PROGRAM. There is appropriated from the special
35 snowmobile fund created under section 321G.7 to the
36 department of natural resources for the fiscal year
37 beginning July 1, 2013, and ending June 30, 2014, the
38 following amount, or so much thereof as is necessary,
39 to be used for the purpose designated:
40 For purposes of administering and enforcing the
41 state snowmobile programs:
42 \$ 100,000
43 Sec. 21. UNASSIGNED REVENUE FUND — UNDERGROUND
44 STORAGE TANK SECTION EXPENSES. There is appropriated
45 from the unassigned revenue fund administered by the
46 Iowa comprehensive underground storage tank fund
47 board to the department of natural resources for the
48 fiscal year beginning July 1, 2013, and ending June 30,
49 2014, the following amount, or so much thereof as is
50 necessary, to be used for the purpose designated:

S3178.1904.S (1) 85

-11-

jh

11/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 For purposes of paying for administration expenses
2 of the department's underground storage tank section:
3 \$ 200,000
4 SPECIAL APPROPRIATIONS
5 GENERAL FUND
6 Sec. 22. FLOODPLAIN MANAGEMENT AND DAM SAFETY.
7 1. There is appropriated from the general fund of
8 the state to the department of natural resources for
9 the fiscal year beginning July 1, 2013, and ending June
10 30, 2014, the following amount, or so much thereof as
11 is necessary, to be used for the purpose designated:
12 For purposes of supporting floodplain management and
13 dam safety:
14 \$ 2,000,000
15 2. Of the amount appropriated in subsection 1, up
16 to \$400,000 may be used by the department to acquire
17 or install stream gages for purposes of tracking and
18 predicting flood events and for compiling necessary
19 data to improve flood frequency analysis.
20 3. Notwithstanding section 8.33, moneys
21 appropriated in subsection 1 that remain unencumbered
22 or unobligated at the close of the fiscal year shall
23 not revert but shall remain available for expenditure
24 for the purposes designated until the close of the
25 succeeding fiscal year.
26 Sec. 23. FORESTRY HEALTH MANAGEMENT.
27 1. There is appropriated from the general fund of
28 the state to the department of natural resources for
29 the fiscal year beginning July 1, 2013, and ending June
30 30, 2014, the following amount, or so much thereof as
31 is necessary, to be used for the purposes designated:
32 For purposes of providing for forestry health
33 management programs:
34 \$ 200,000
35 2. Notwithstanding section 8.33, moneys
36 appropriated for the fiscal year beginning July 1,
37 2013, in this section that remain unencumbered or
38 unobligated at the close of the fiscal year shall not
39 revert but shall remain available to be used for the
40 purposes designated until the close of the succeeding
41 fiscal year.
42 Sec. 24. STATE PARK MAINTENANCE AND OPERATIONS.
43 1. There is appropriated from the general fund of
44 the state to the department of natural resources for
45 the fiscal year beginning July 1, 2013, and ending June
46 30, 2014, the following amount, or so much thereof as
47 is necessary, to be used for the purposes designated:
48 For purposes of supporting the regular maintenance
49 and operations of state parks, including salaries,
50 support, maintenance, and miscellaneous purposes:

S3178.1904.S (1) 85

-12-

jh

12/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 \$ 2,900,000
2 2. Notwithstanding section 8.33, moneys
3 appropriated in subsection 1 that remain unencumbered
4 or unobligated at the close of the fiscal year shall
5 not revert but shall remain available to be used
6 for the purposes designated until the close of the
7 succeeding fiscal year.
8 DIVISION IV
9 IOWA STATE UNIVERSITY
10 SPECIAL GENERAL FUND APPROPRIATIONS FOR FY 2013-2014
11 Sec. 25. VETERINARY DIAGNOSTIC LABORATORY.
12 1. There is appropriated from the general fund
13 of the state to Iowa state university of science and
14 technology for the fiscal year beginning July 1, 2013,
15 and ending June 30, 2014, the following amount, or
16 so much thereof as is necessary, to be used for the
17 purposes designated:
18 For purposes of supporting the college of veterinary
19 medicine for the operation of the veterinary diagnostic
20 laboratory and for not more than the following
21 full-time equivalent positions:
22 \$ 3,487,636
23 FTEs 50.00
24 2. a. Iowa state university of science and
25 technology shall not reduce the amount that it
26 allocates to support the college of veterinary medicine
27 from any other source due to the appropriation made in
28 this section.
29 b. Paragraph "a" does not apply to a reduction made
30 to support the college of veterinary medicine, if the
31 same percentage of reduction imposed on the college
32 of veterinary medicine is also imposed on all of Iowa
33 state university's budget units.
34 3. If by June 30, 2014, Iowa state university
35 of science and technology fails to allocate the
36 moneys appropriated in this section to the college of
37 veterinary medicine in accordance with this section,
38 the moneys appropriated in this section for that fiscal
39 year shall revert to the general fund of the state.
40 Sec. 26. VETERINARY DIAGNOSTIC LABORATORY — FUTURE
41 FISCAL YEAR. This section applies if appropriations
42 made in this Act and all other Acts enacted by the
43 Eighty-fifth General Assembly during the 2013 regular
44 session and all extraordinary sessions, for the
45 fiscal year beginning July 1, 2013, and ending June
46 30, 2014, for purposes of supporting the operation
47 of the veterinary diagnostic laboratory associated
48 with the college of veterinary medicine at Iowa state
49 university, total less than \$4,000,000. It is the
50 intent of the general assembly that the amount of any

S3178.1904.S (1) 85

-13-

jh

13/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 deficit will be appropriated by the general assembly
2 during its 2014 regular session for purposes of
3 supporting the operation of the veterinary diagnostic
4 laboratory for the fiscal year beginning July 1, 2014,
5 and ending June 30, 2015.

6 DIVISION V
7 ENVIRONMENT FIRST FUND
8 GENERAL APPROPRIATIONS FOR FY 2013-2014
9 Sec. 27. DEPARTMENT OF AGRICULTURE AND LAND
10 STEWARDSHIP. There is appropriated from the
11 environment first fund created in section 8.57A to the
12 department of agriculture and land stewardship for the
13 fiscal year beginning July 1, 2013, and ending June 30,
14 2014, the following amounts, or so much thereof as is
15 necessary, to be used for the purposes designated:
16 1. CONSERVATION RESERVE ENHANCEMENT PROGRAM (CREP)
17 a. For the conservation reserve enhancement program
18 to restore and construct wetlands for the purposes of
19 intercepting tile line runoff, reducing nutrient loss,
20 improving water quality, and enhancing agricultural
21 production practices:
22 \$ 1,000,000
23 b. Not more than 10 percent of the moneys
24 appropriated in paragraph "a" may be used for costs of
25 administration and implementation of soil and water
26 conservation practices.
27 c. Notwithstanding any other provision in law,
28 the department may provide state resources from this
29 appropriation, in combination with other appropriate
30 environment first fund appropriations, for cost sharing
31 to match United States department of agriculture,
32 natural resources conservation service, wetlands
33 reserve enhancement program (WREP) funding available
34 to Iowa.
35 2. WATERSHED PROTECTION
36 a. For continuation of a program that provides
37 multiobjective resource protections for flood control,
38 water quality, erosion control, and natural resource
39 conservation:
40 \$ 1,000,000
41 b. Not more than 10 percent of the moneys
42 appropriated in paragraph "a" may be used for costs of
43 administration and implementation of soil and water
44 conservation practices.
45 3. FARM MANAGEMENT DEMONSTRATION PROGRAM
46 a. For continuation of a statewide voluntary farm
47 management demonstration program to demonstrate the
48 effectiveness and adaptability of emerging practices in
49 agronomy that protect water resources and provide other
50 environmental benefits:

S3178.1904.S (1) 85

-14-

jh

14/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 \$ 625,000
2 b. Not more than 10 percent of the moneys
3 appropriated in paragraph "a" may be used for costs of
4 administration and implementation of soil and water
5 conservation practices.
6 c. Of the amount appropriated in paragraph "a",
7 \$400,000 shall be allocated to an organization
8 representing soybean growers to provide for an
9 agriculture and environment performance program in
10 order to carry out the purposes of this subsection as
11 specified in paragraph "a".
12 4. CONSERVATION RESERVE PROGRAM (CRP)
13 a. To encourage and assist farmers in enrolling
14 in and the implementation of the federal conservation
15 reserve program and to work with them to enhance their
16 revegetation efforts to improve water quality and
17 habitat:
18 \$ 1,000,000
19 b. Not more than 10 percent of the moneys
20 appropriated in paragraph "a" may be used for costs of
21 administration and implementation of soil and water
22 conservation practices.
23 5. SOIL AND WATER CONSERVATION
24 a. For use by the department in providing for soil
25 and water conservation administration, the conservation
26 of soil and water resources, or the support of soil and
27 water conservation district commissioners:
28 \$ 6,650,000
29 b. Not more than 5 percent of the moneys
30 appropriated in paragraph "a" may be allocated for
31 cost sharing to address complaints filed under section
32 161A.47.
33 c. Of the moneys appropriated in paragraph "a",
34 5 percent shall be allocated for financial incentives
35 to establish practices to protect watersheds above
36 publicly owned lakes of the state from soil erosion and
37 sediment as provided in section 161A.73.
38 d. Not more than 30 percent of a soil and water
39 conservation district's allocation of moneys as
40 financial incentives may be provided for the purpose
41 of establishing management practices to control soil
42 erosion on land that is row cropped, including but
43 not limited to no-till planting, ridge-till planting,
44 contouring, and contour strip-cropping as provided in
45 section 161A.73.
46 e. The state soil conservation committee
47 established by section 161A.4 may allocate moneys
48 appropriated in paragraph "a" to conduct research and
49 demonstration projects to promote conservation tillage
50 and nonpoint source pollution control practices.

S3178.1904.S (1) 85

-15-

jh

15/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 f. The allocation of moneys as financial incentives
2 as provided in section 161A.73 may be used in
3 combination with moneys allocated by the department of
4 natural resources.

5 g. Not more than 15 percent of the moneys
6 appropriated in paragraph "a" may be used for costs of
7 administration and implementation of soil and water
8 conservation practices.

9 h. In lieu of moneys appropriated in section
10 466A.5, not more than \$50,000 of the moneys
11 appropriated in paragraph "a" shall be used by the soil
12 conservation division of the department of agriculture
13 and land stewardship to provide administrative support
14 to the watershed improvement review board established
15 in section 466A.3.

16 6. AGRICULTURAL DRAINAGE WELL WATER QUALITY
17 ASSISTANCE FUND

18 For deposit in the agricultural drainage well water
19 quality assistance fund created in section 460.303 to
20 be used for purposes of supporting the agricultural
21 drainage well water quality assistance program as
22 provided in section 460.304:

23 \$ 550,000

24 7. LOESS HILLS DEVELOPMENT AND CONSERVATION FUND

25 a. For deposit in the loess hills development and
26 conservation fund created in section 161D.2:

27 \$ 475,000

28 b. (1) Of the amount appropriated in paragraph
29 "a", \$356,250 shall be allocated to the fund's hungry
30 canyons account.

31 (2) Not more than 10 percent of the moneys
32 allocated to the hungry canyons account as provided in
33 subparagraph (1) may be used for administrative costs.

34 c. (1) Of the amount appropriated in paragraph
35 "a", \$118,750 shall be allocated to the fund's loess
36 hills alliance account.

37 (2) Not more than 10 percent of the moneys
38 allocated to the loess hills alliance account
39 as provided in subparagraph (1) may be used for
40 administrative costs.

41 Sec. 28. DEPARTMENT OF NATURAL RESOURCES. There is
42 appropriated from the environment first fund created in
43 section 8.57A to the department of natural resources
44 for the fiscal year beginning July 1, 2013, and ending
45 June 30, 2014, the following amounts, or so much
46 thereof as is necessary, to be used for the purposes
47 designated:

48 1. KEEPERS OF THE LAND

49 For statewide coordination of volunteer efforts
50 under the water quality and keepers of the land

S3178.1904.S (1) 85

-16-

jh

16/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 programs:
2 \$ 100,000
3 2. STATE PARKS MAINTENANCE AND OPERATIONS
4 For regular maintenance of state parks and staff
5 time associated with these activities:
6 \$ 3,710,000
7 3. GEOGRAPHIC INFORMATION SYSTEM (GIS)
8 To provide local watershed managers with geographic
9 information system data for their use in developing,
10 monitoring, and displaying results of their watershed
11 work:
12 \$ 195,000
13 4. WATER QUALITY MONITORING
14 For continuing the establishment and operation of
15 water quality monitoring stations:
16 \$ 2,955,000
17 5. PUBLIC WATER SUPPLY SYSTEM ACCOUNT
18 For deposit in the public water supply system
19 account of the water quality protection fund created
20 in section 455B.183A:
21 \$ 500,000
22 6. REGULATION OF ANIMAL FEEDING OPERATIONS
23 For the regulation of animal feeding operations,
24 including as provided for in chapters 459 through 459B:
25 \$ 1,920,000
26 7. AMBIENT AIR QUALITY
27 For the abatement, control, and prevention of
28 ambient air pollution in this state, including measures
29 as necessary to assure attainment and maintenance of
30 ambient air quality standards from particulate matter:
31 \$ 425,000
32 8. WATER QUANTITY REGULATION
33 For regulating water quantity from surface and
34 subsurface sources by providing for the allocation and
35 use of water resources, the protection and management
36 of water resources, and the preclusion of conflicts
37 among users of water resources, including as provided
38 in chapter 455B, division III, part 4:
39 \$ 495,000
40 9. GEOLOGICAL AND WATER SURVEY
41 For continuing the operations of the department's
42 geological and water survey including but not limited
43 to providing analysis, data collection, investigative
44 programs, and information for water supply development
45 and protection:
46 \$ 200,000
47 10. KEEP IOWA BEAUTIFUL INITIATIVE
48 For purposes of supporting a keep Iowa beautiful
49 initiative in order to assist communities in developing
50 and implementing beautification and community

S3178.1904.S (1) 85

-17-

jh

17/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 development plans:
2 \$ 200,000
3 Sec. 29. REVERSION. Notwithstanding section 8.33,
4 moneys appropriated for the fiscal year beginning
5 July 1, 2013, in this division of this Act that remain
6 unencumbered or unobligated at the close of the fiscal
7 year shall not revert but shall remain available to be
8 used for the purposes designated until the close of the
9 succeeding fiscal year or until the project for which
10 the appropriation was made is completed, whichever is
11 earlier.
12 DIVISION VI
13 ENVIRONMENT FIRST FUND
14 SPECIAL APPROPRIATION FOR FY 2013-2014
15 Sec. 30. REAP — IN LIEU OF GENERAL FUND
16 APPROPRIATION. Notwithstanding the amount of the
17 standing appropriation from the general fund of
18 the state to the Iowa resources enhancement and
19 protection fund as provided in section 455A.18, there
20 is appropriated from the environment first fund created
21 in section 8.57A to the Iowa resources enhancement and
22 protection fund, in lieu of the appropriation made in
23 section 455A.18, for the fiscal year beginning July 1,
24 2013, and ending June 30, 2014, the following amount,
25 to be allocated as provided in section 455A.19:
26 \$ 20,000,000
27 DIVISION VII
28 DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP
29 GENERAL APPROPRIATION FOR FY 2014-2015
30 Sec. 31. GENERAL FUND — DEPARTMENT.
31 1. There is appropriated from the general fund of
32 the state to the department of agriculture and land
33 stewardship for the fiscal year beginning July 1, 2014,
34 and ending June 30, 2015, the following amount, or
35 so much thereof as is necessary, to be used for the
36 purposes designated:
37 For purposes of supporting the department, including
38 its divisions, for administration, regulation, and
39 programs; for salaries, support, maintenance, and
40 miscellaneous purposes; and for not more than the
41 following full-time equivalent positions:
42 \$ 8,540,664
43 FTEs 372.00
44 2. Of the amount appropriated in subsection 1,
45 the following amount is transferred to Iowa state
46 university of science and technology, to be used
47 for the university's midwest grape and wine industry
48 institute:
49 \$ 119,000
50 3. The department shall submit a report each

S3178.1904.S (1) 85

-18-

jh

18/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 quarter of the fiscal year to the legislative services
2 agency, the department of management, the members of
3 the joint appropriations subcommittee on agriculture
4 and natural resources, and the chairpersons and
5 ranking members of the senate and house committees on
6 appropriations. The report shall describe in detail
7 the expenditure of moneys appropriated in this section
8 to support the department's administration, regulation,
9 and programs.

10 DESIGNATED APPROPRIATIONS

11 MISCELLANEOUS FUNDS

12 Sec. 32. UNCLAIMED PARI-MUTUEL WAGERING WINNINGS —
13 HORSE AND DOG RACING. There is appropriated from the
14 moneys available under section 99D.13 to the department
15 of agriculture and land stewardship for the fiscal year
16 beginning July 1, 2014, and ending June 30, 2015, the
17 following amount, or so much thereof as is necessary,
18 to be used for the purposes designated:

19 For purposes of supporting the department's
20 administration and enforcement of horse and dog racing
21 law pursuant to section 99D.22, including for salaries,
22 support, maintenance, and miscellaneous purposes:
23 \$ 152,758

24 Sec. 33. RENEWABLE FUEL INFRASTRUCTURE FUND —
25 MOTOR FUEL INSPECTION.

26 1. There is appropriated from the renewable fuel
27 infrastructure fund created in section 159A.16 to the
28 department of agriculture and land stewardship for the
29 fiscal year beginning July 1, 2014, and ending June 30,
30 2015, the following amount, or so much thereof as is
31 necessary, to be used for the purposes designated:

32 For purposes of the inspection of motor fuel,
33 including salaries, support, maintenance, and
34 miscellaneous purposes:
35 \$ 250,000

36 2. The department shall establish and administer
37 programs for the auditing of motor fuel including
38 biofuel processing and production plants, for screening
39 and testing motor fuel, including renewable fuel,
40 and for the inspection of motor fuel sold by dealers
41 including retail dealers who sell and dispense motor
42 fuel from motor fuel pumps.

43 SPECIAL APPROPRIATIONS

44 GENERAL FUND

45 Sec. 34. DAIRY REGULATION. There is appropriated
46 from the general fund of the state to the department of
47 agriculture and land stewardship for the fiscal year
48 beginning July 1, 2014, and ending June 30, 2015, the
49 following amount, or so much thereof as is necessary,
50 to be used for the purposes designated:

S3178.1904.S (1) 85



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 1. For purposes of performing functions pursuant to
2 section 192.109, including conducting a survey of grade
3 "A" milk and certifying the results to the secretary
4 of agriculture:

5 \$ 94,598

6 2. Notwithstanding section 8.33, moneys
7 appropriated for the fiscal year beginning July 1,
8 2014, in this section that remain unencumbered or
9 unobligated at the close of the fiscal year shall not
10 revert but shall remain available to be used for the
11 purposes designated until the close of the succeeding
12 fiscal year.

13 Sec. 35. LOCAL FOOD AND FARM PROGRAM. There is
14 appropriated from the general fund of the state to the
15 department of agriculture and land stewardship for the
16 fiscal year beginning July 1, 2014, and ending June 30,
17 2015, the following amount, or so much thereof as is
18 necessary, to be used for the purposes designated:

19 1. For purposes of supporting the local food and
20 farm program pursuant to chapter 267A:

21 \$ 37,500

22 2. The department shall enter into a cost-sharing
23 agreement with Iowa state university to support the
24 local food and farm program coordinator position as
25 part of the university's cooperative extension service
26 in agriculture and home economics pursuant to chapter
27 267A.

28 3. Notwithstanding section 8.33, moneys
29 appropriated in this section that remain unencumbered
30 or unobligated at the close of the fiscal year shall
31 not revert but shall remain available to be used
32 for the purposes designated until the close of the
33 succeeding fiscal year.

34 Sec. 36. AGRICULTURAL EDUCATION. There is
35 appropriated from the general fund of the state to the
36 department of agriculture and land stewardship for the
37 fiscal year beginning July 1, 2014, and ending June 30,
38 2015, the following amount, or so much thereof as is
39 necessary, to be used for the purposes designated:

40 1. For purposes of allocating moneys to an Iowa
41 association affiliated with a national organization
42 which promotes agricultural education providing for
43 future farmers:

44 \$ 12,500

45 2. Notwithstanding section 8.33, moneys
46 appropriated in this section that remain unencumbered
47 or unobligated at the close of the fiscal year shall
48 not revert but shall remain available to be used
49 for the purposes designated until the close of the
50 succeeding fiscal year.

S3178.1904.S (1) 85

-20-

jh

20/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 Sec. 37. FARMERS WITH DISABILITIES PROGRAM.
2 1. There is appropriated from the general fund of
3 the state to the department of agriculture and land
4 stewardship for the fiscal year beginning July 1, 2014,
5 and ending June 30, 2015, the following amount, or
6 so much thereof as is necessary, to be used for the
7 purposes designated:
8 For purposes of supporting a program for farmers
9 with disabilities:
10 \$ 65,000
11 2. The moneys appropriated in subsection 1 shall
12 be used for the public purpose of providing a grant to
13 a national nonprofit organization with over 80 years
14 of experience in assisting children and adults with
15 disabilities and special needs.
16 a. The moneys shall be used to support a nationally
17 recognized program that began in 1986 and has been
18 replicated in at least 30 other states, but which
19 is not available through any other entity in this
20 state, and that provides assistance to farmers with
21 disabilities in all 99 counties to allow the farmers to
22 remain in their own homes and be gainfully engaged in
23 farming through provision of agricultural worksite and
24 home modification consultations, peer support services,
25 services to families, information and referral, and
26 equipment loan services.
27 b. Notwithstanding section 8.33, moneys
28 appropriated in this section that remain unencumbered
29 or unobligated at the close of the fiscal year shall
30 not revert but shall remain available for expenditure
31 for the purposes designated until the close of the
32 succeeding fiscal year.
33 DIVISION VIII
34 GENERAL FUND
35 DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP
36 SOIL AND WATER CONSERVATION AND WATER QUALITY
37 APPROPRIATION FOR FY 2014-2015
38 Sec. 38. SOIL AND WATER CONSERVATION —
39 ADMINISTRATION. There is appropriated from the general
40 fund of the state to the department of agriculture and
41 land stewardship for the fiscal year beginning July 1,
42 2014, and ending June 30, 2015, the following amount,
43 or so much thereof as is necessary, to be used for the
44 purposes designated:
45 For use by the department for costs of
46 administration and implementation of soil and water
47 conservation practices:
48 \$ 1,275,000
49 Sec. 39. WATER QUALITY INITIATIVE. There is
50 appropriated from the general fund of the state to the

S3178.1904.S (1) 85

-21-

jh

21/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 department of agriculture and land stewardship for the
2 fiscal year beginning July 1, 2014, and ending June 30,
3 2015, the following amount, or so much thereof as is
4 necessary, to be used for the purposes designated:
5 1. For purposes of supporting a water quality
6 initiative administered by the soil conservation
7 division as provided in section 466B.42 as enacted by
8 this Act, including salaries, support, maintenance,
9 miscellaneous purposes, and for not more than the
10 following full-time equivalent positions:
11 \$ 4,400,000
12 FTEs 1.00
13 2. The moneys appropriated in subsection 1 shall
14 be used by the division to support water quality
15 conservation practices in all of the following:
16 a. Subwatersheds as designated by the division that
17 are part of high-priority watersheds identified by
18 the water resources coordinating council established
19 pursuant to section 466B.3.
20 b. Watersheds, including regional watersheds, as
21 designated by the division and high-priority watersheds
22 identified by the water resources coordinating council
23 established pursuant to section 466B.3.
24 3. In supporting water quality conservation
25 practices in subwatersheds and watersheds as provided
26 in subsection 2, the division shall do all of the
27 following:
28 a. Utilize water quality practices as described
29 in the latest revision of the document entitled "Iowa
30 Nutrient Reduction Strategy" initially presented in
31 November 2012 by the department of agriculture and land
32 stewardship, the department of natural resources, and
33 Iowa state university of science and technology.
34 b. Participate with persons who hold a legal
35 interest in agricultural land used in farming. To
36 every extent practical, the division shall provide for
37 collaborative participation by such persons who hold a
38 legal interest in agricultural land located within the
39 same subwatershed.
40 c. Finance the establishment of water quality
41 practices on a cost-share basis as determined by the
42 division. However, the state's share of the amount
43 shall not exceed 50 percent of the estimated cost of
44 establishing the practice as determined by the division
45 or 50 percent of the actual cost of establishing the
46 practice, whichever is less.
47 4. Notwithstanding any other provision in law
48 to the contrary, the department may use moneys
49 appropriated in subsection 1 in combination with
50 other moneys appropriated to the department from the

S3178.1904.S (1) 85

-22-

jh

22/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 environment first fund created in section 8.57A for
2 cost sharing to match the United States department of
3 agriculture, natural resources conservation service,
4 wetland reserve enhancement program.
5 Sec. 40. NONREVERSION. Notwithstanding section
6 8.33, moneys appropriated in this division that remain
7 unencumbered or unobligated at the close of the fiscal
8 year shall not revert but shall remain available for
9 expenditure for the purposes designated until the close
10 of the fiscal year beginning July 1, 2015.

11 DIVISION IX

12 DEPARTMENT OF NATURAL RESOURCES

13 GENERAL APPROPRIATIONS FOR FY 2014-2015

14 Sec. 41. GENERAL FUND — DEPARTMENT.

15 1. There is appropriated from the general fund of
16 the state to the department of natural resources for
17 the fiscal year beginning July 1, 2014, and ending June
18 30, 2015, the following amount, or so much thereof as
19 is necessary, to be used for the purposes designated:

20 For purposes of supporting the department, including
21 its divisions, for administration, regulation, and
22 programs; for salaries, support, maintenance, and
23 miscellaneous purposes; and for not more than the
24 following full-time equivalent positions:

25 \$ 6,258,350
26 FTEs 1,145.95

27 2. The department shall submit a report each
28 quarter of the fiscal year to the legislative services
29 agency, the department of management, the members of
30 the joint appropriations subcommittee on agriculture
31 and natural resources, and the chairpersons and
32 ranking members of the senate and house committees on
33 appropriations. The report shall describe in detail
34 the expenditure of moneys appropriated under this
35 section to support the department's administration,
36 regulation, and programs.

37 Sec. 42. STATE FISH AND GAME PROTECTION FUND —
38 REGULATION AND ADVANCEMENT OF OUTDOOR ACTIVITIES.

39 1. There is appropriated from the state fish and
40 game protection fund to the department of natural
41 resources for the fiscal year beginning July 1, 2014,
42 and ending June 30, 2015, the following amount, or
43 so much thereof as is necessary, to be used for the
44 purposes designated:

45 For purposes of supporting the regulation or
46 advancement of hunting, fishing, or trapping, or the
47 protection, propagation, restoration, management,
48 or harvest of fish or wildlife, including for
49 administration, regulation, law enforcement, and
50 programs; and for salaries, support, maintenance,

S3178.1904.S (1) 85

-23-

jh

23/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 equipment, and miscellaneous purposes:
2 \$ 20,539,117
3 2. Notwithstanding section 455A.10, the department
4 may use the unappropriated balance remaining in the
5 state fish and game protection fund to provide for the
6 funding of health and life insurance premium payments
7 from unused sick leave balances of conservation peace
8 officers employed in a protection occupation who
9 retire, pursuant to section 97B.49B.
10 3. Notwithstanding section 455A.10, the department
11 of natural resources may use the unappropriated
12 balance remaining in the state fish and game protection
13 fund for the fiscal year beginning July 1, 2014,
14 and ending June 30, 2015, as is necessary to fund
15 salary adjustments for departmental employees for
16 whom the general assembly has made an operating budget
17 appropriation in subsection 1.
18 Sec. 43. GROUNDWATER PROTECTION FUND — WATER
19 QUALITY. There is appropriated from the groundwater
20 protection fund created in section 455E.11 to the
21 department of natural resources for the fiscal year
22 beginning July 1, 2014, and ending June 30, 2015, from
23 those moneys which are not allocated pursuant to that
24 section, the following amount, or so much thereof as is
25 necessary, to be used for the purposes designated:
26 For purposes of supporting the department's
27 protection of the state's groundwater, including
28 for administration, regulation, and programs, and
29 for salaries, support, maintenance, equipment, and
30 miscellaneous purposes:
31 \$ 1,727,916
32 DESIGNATED APPROPRIATIONS
33 MISCELLANEOUS FUNDS
34 Sec. 44. SPECIAL SNOWMOBILE FUND — SNOWMOBILE
35 PROGRAM. There is appropriated from the special
36 snowmobile fund created under section 321G.7 to the
37 department of natural resources for the fiscal year
38 beginning July 1, 2014, and ending June 30, 2015, the
39 following amount, or so much thereof as is necessary,
40 to be used for the purpose designated:
41 For purposes of administering and enforcing the
42 state snowmobile programs:
43 \$ 50,000
44 Sec. 45. UNASSIGNED REVENUE FUND — UNDERGROUND
45 STORAGE TANK SECTION EXPENSES. There is appropriated
46 from the unassigned revenue fund administered by the
47 Iowa comprehensive underground storage tank fund
48 board to the department of natural resources for the
49 fiscal year beginning July 1, 2014, and ending June 30,
50 2015, the following amount, or so much thereof as is

S3178.1904.S (1) 85

-24-

jh

24/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 necessary, to be used for the purpose designated:
2 For purposes of paying for administration expenses
3 of the department's underground storage tank section:
4 \$ 100,000
5 SPECIAL APPROPRIATIONS
6 GENERAL FUND
7 Sec. 46. FLOODPLAIN MANAGEMENT AND DAM SAFETY.
8 1. There is appropriated from the general fund of
9 the state to the department of natural resources for
10 the fiscal year beginning July 1, 2014, and ending June
11 30, 2015, the following amount, or so much thereof as
12 is necessary, to be used for the purpose designated:
13 For purposes of supporting floodplain management and
14 dam safety:
15 \$ 1,000,000
16 2. Of the amount appropriated in subsection 1, up
17 to \$200,000 may be used by the department to acquire
18 or install stream gages for purposes of tracking and
19 predicting flood events and for compiling necessary
20 data to improve flood frequency analysis.
21 3. Notwithstanding section 8.33, moneys
22 appropriated in subsection 1 that remain unencumbered
23 or unobligated at the close of the fiscal year shall
24 not revert but shall remain available for expenditure
25 for the purposes designated until the close of the
26 succeeding fiscal year.
27 Sec. 47. FORESTRY HEALTH MANAGEMENT.
28 1. There is appropriated from the general fund of
29 the state to the department of natural resources for
30 the fiscal year beginning July 1, 2014, and ending June
31 30, 2015, the following amount, or so much thereof as
32 is necessary, to be used for the purposes designated:
33 For purposes of providing for forestry health
34 management programs:
35 \$ 100,000
36 2. Notwithstanding section 8.33, moneys
37 appropriated for the fiscal year beginning July 1,
38 2014, in this section that remain unencumbered or
39 unobligated at the close of the fiscal year shall not
40 revert but shall remain available to be used for the
41 purposes designated until the close of the succeeding
42 fiscal year.
43 Sec. 48. STATE PARK MAINTENANCE AND OPERATIONS.
44 1. There is appropriated from the general fund of
45 the state to the department of natural resources for
46 the fiscal year beginning July 1, 2014, and ending June
47 30, 2015, the following amount, or so much thereof as
48 is necessary, to be used for the purposes designated:
49 For purposes of supporting the regular maintenance
50 and operations of state parks, including salaries,

S3178.1904.S (1) 85

-25-

jh

25/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 support, maintenance, and miscellaneous purposes:
2 \$ 1,450,000
3 2. Notwithstanding section 8.33, moneys
4 appropriated in subsection 1 that remain unencumbered
5 or unobligated at the close of the fiscal year shall
6 not revert but shall remain available to be used
7 for the purposes designated until the close of the
8 succeeding fiscal year.

9 DIVISION X
10 IOWA STATE UNIVERSITY
11 SPECIAL GENERAL FUND APPROPRIATIONS FOR FY 2014-2015
12 Sec. 49. VETERINARY DIAGNOSTIC LABORATORY.
13 1. There is appropriated from the general fund
14 of the state to Iowa state university of science and
15 technology for the fiscal year beginning July 1, 2014,
16 and ending June 30, 2015, the following amount, or
17 so much thereof as is necessary, to be used for the
18 purposes designated:
19 For purposes of supporting the college of veterinary
20 medicine for the operation of the veterinary diagnostic
21 laboratory and for not more than the following
22 full-time equivalent positions:
23 \$ 1,743,818
24 FTEs 50.00
25 2. a. Iowa state university of science and
26 technology shall not reduce the amount that it
27 allocates to support the college of veterinary medicine
28 from any other source due to the appropriation made in
29 this section.
30 b. Paragraph "a" does not apply to a reduction made
31 to support the college of veterinary medicine, if the
32 same percentage of reduction imposed on the college
33 of veterinary medicine is also imposed on all of Iowa
34 state university's budget units.
35 3. If by June 30, 2015, Iowa state university
36 of science and technology fails to allocate the
37 moneys appropriated in this section to the college of
38 veterinary medicine in accordance with this section,
39 the moneys appropriated in this section for that fiscal
40 year shall revert to the general fund of the state.
41 Sec. 50. VETERINARY DIAGNOSTIC LABORATORY — FUTURE
42 FISCAL YEAR. This section applies if appropriations
43 made in this Act and all other Acts enacted by the
44 Eighty-fifth General Assembly during the 2014 regular
45 session and all extraordinary sessions, for the
46 fiscal year beginning July 1, 2014, and ending June
47 30, 2015, for purposes of supporting the operation
48 of the veterinary diagnostic laboratory associated
49 with the college of veterinary medicine at Iowa state
50 university, total less than \$4,000,000. It is the

S3178.1904.S (1) 85

-26-

jh

26/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 intent of the general assembly that the amount of any
2 deficit will be appropriated by the general assembly
3 during its 2015 regular session for purposes of
4 supporting the operation of the veterinary diagnostic
5 laboratory for the fiscal year beginning July 1, 2015,
6 and ending June 30, 2016.

7 DIVISION XI

8 ENVIRONMENT FIRST FUND

9 GENERAL APPROPRIATIONS FOR FY 2014-2015

10 Sec. 51. DEPARTMENT OF AGRICULTURE AND LAND
11 STEWARDSHIP. There is appropriated from the
12 environment first fund created in section 8.57A to the
13 department of agriculture and land stewardship for the
14 fiscal year beginning July 1, 2014, and ending June 30,
15 2015, the following amounts, or so much thereof as is
16 necessary, to be used for the purposes designated:

17 1. CONSERVATION RESERVE ENHANCEMENT PROGRAM (CREP)

18 a. For the conservation reserve enhancement program
19 to restore and construct wetlands for the purposes of
20 intercepting tile line runoff, reducing nutrient loss,
21 improving water quality, and enhancing agricultural
22 production practices:

23 \$ 500,000

24 b. Not more than 10 percent of the moneys
25 appropriated in paragraph "a" may be used for costs of
26 administration and implementation of soil and water
27 conservation practices.

28 c. Notwithstanding any other provision in law,
29 the department may provide state resources from this
30 appropriation, in combination with other appropriate
31 environment first fund appropriations, for cost sharing
32 to match United States department of agriculture,
33 natural resources conservation service, wetlands
34 reserve enhancement program (WREP) funding available
35 to Iowa.

36 2. WATERSHED PROTECTION

37 a. For continuation of a program that provides
38 multiobjective resource protections for flood control,
39 water quality, erosion control, and natural resource
40 conservation:

41 \$ 500,000

42 b. Not more than 10 percent of the moneys
43 appropriated in paragraph "a" may be used for costs of
44 administration and implementation of soil and water
45 conservation practices.

46 3. FARM MANAGEMENT DEMONSTRATION PROGRAM

47 a. For continuation of a statewide voluntary farm
48 management demonstration program to demonstrate the
49 effectiveness and adaptability of emerging practices in
50 agronomy that protect water resources and provide other

S3178.1904.S (1) 85

-27-

jh

27/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 environmental benefits:
2 \$ 312,500
3 b. Not more than 10 percent of the moneys
4 appropriated in paragraph "a" may be used for costs of
5 administration and implementation of soil and water
6 conservation practices.
7 c. Of the amount appropriated in paragraph "a",
8 \$200,000 shall be allocated to an organization
9 representing soybean growers to provide for an
10 agriculture and environment performance program in
11 order to carry out the purposes of this subsection as
12 specified in paragraph "a".
13 4. CONSERVATION RESERVE PROGRAM (CRP)
14 a. To encourage and assist farmers in enrolling
15 in and the implementation of the federal conservation
16 reserve program and to work with them to enhance their
17 revegetation efforts to improve water quality and
18 habitat:
19 \$ 500,000
20 b. Not more than 10 percent of the moneys
21 appropriated in paragraph "a" may be used for costs of
22 administration and implementation of soil and water
23 conservation practices.
24 5. SOIL AND WATER CONSERVATION
25 a. For use by the department in providing for soil
26 and water conservation administration, the conservation
27 of soil and water resources, or the support of soil and
28 water conservation district commissioners:
29 \$ 3,325,000
30 b. Not more than 5 percent of the moneys
31 appropriated in paragraph "a" may be allocated for
32 cost sharing to address complaints filed under section
33 161A.47.
34 c. Of the moneys appropriated in paragraph "a",
35 5 percent shall be allocated for financial incentives
36 to establish practices to protect watersheds above
37 publicly owned lakes of the state from soil erosion and
38 sediment as provided in section 161A.73.
39 d. Not more than 30 percent of a soil and water
40 conservation district's allocation of moneys as
41 financial incentives may be provided for the purpose
42 of establishing management practices to control soil
43 erosion on land that is row cropped, including but
44 not limited to no-till planting, ridge-till planting,
45 contouring, and contour strip-cropping as provided in
46 section 161A.73.
47 e. The state soil conservation committee
48 established by section 161A.4 may allocate moneys
49 appropriated in paragraph "a" to conduct research and
50 demonstration projects to promote conservation tillage

S3178.1904.S (1) 85

-28-

jh

28/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 and nonpoint source pollution control practices.
2 f. The allocation of moneys as financial incentives
3 as provided in section 161A.73 may be used in
4 combination with moneys allocated by the department of
5 natural resources.
6 g. Not more than 15 percent of the moneys
7 appropriated in paragraph "a" may be used for costs of
8 administration and implementation of soil and water
9 conservation practices.
10 h. In lieu of moneys appropriated in section
11 466A.5, not more than \$50,000 of the moneys
12 appropriated in paragraph "a" shall be used by the soil
13 conservation division of the department of agriculture
14 and land stewardship to provide administrative support
15 to the watershed improvement review board established
16 in section 466A.3.
17 6. AGRICULTURAL DRAINAGE WELL WATER QUALITY
18 ASSISTANCE FUND
19 For deposit in the agricultural drainage well water
20 quality assistance fund created in section 460.303 to
21 be used for purposes of supporting the agricultural
22 drainage well water quality assistance program as
23 provided in section 460.304:
24 \$ 275,000
25 7. LOESS HILLS DEVELOPMENT AND CONSERVATION FUND
26 a. For deposit in the loess hills development and
27 conservation fund created in section 161D.2:
28 \$ 237,500
29 b. (1) Of the amount appropriated in paragraph
30 "a", \$178,125 shall be allocated to the fund's hungry
31 canyons account.
32 (2) Not more than 10 percent of the moneys
33 allocated to the hungry canyons account as provided in
34 subparagraph (1) may be used for administrative costs.
35 c. (1) Of the amount appropriated in paragraph
36 "a", \$59,375 shall be allocated to the fund's loess
37 hills alliance account.
38 (2) Not more than 10 percent of the moneys
39 allocated to the loess hills alliance account
40 as provided in subparagraph (1) may be used for
41 administrative costs.
42 Sec. 52. DEPARTMENT OF NATURAL RESOURCES. There is
43 appropriated from the environment first fund created in
44 section 8.57A to the department of natural resources
45 for the fiscal year beginning July 1, 2014, and ending
46 June 30, 2015, the following amounts, or so much
47 thereof as is necessary, to be used for the purposes
48 designated:
49 1. KEEPERS OF THE LAND
50 For statewide coordination of volunteer efforts

S3178.1904.S (1) 85

-29-

jh

29/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 under the water quality and keepers of the land
2 programs:
3 \$ 50,000
4 2. STATE PARKS MAINTENANCE AND OPERATIONS
5 For regular maintenance of state parks and staff
6 time associated with these activities:
7 \$ 1,855,000
8 3. GEOGRAPHIC INFORMATION SYSTEM (GIS)
9 To provide local watershed managers with geographic
10 information system data for their use in developing,
11 monitoring, and displaying results of their watershed
12 work:
13 \$ 97,500
14 4. WATER QUALITY MONITORING
15 For continuing the establishment and operation of
16 water quality monitoring stations:
17 \$ 1,477,500
18 5. PUBLIC WATER SUPPLY SYSTEM ACCOUNT
19 For deposit in the public water supply system
20 account of the water quality protection fund created
21 in section 455B.183A:
22 \$ 250,000
23 6. REGULATION OF ANIMAL FEEDING OPERATIONS
24 For the regulation of animal feeding operations,
25 including as provided for in chapters 459 through 459B:
26 \$ 960,000
27 7. AMBIENT AIR QUALITY
28 For the abatement, control, and prevention of
29 ambient air pollution in this state, including measures
30 as necessary to assure attainment and maintenance of
31 ambient air quality standards from particulate matter:
32 \$ 212,500
33 8. WATER QUANTITY REGULATION
34 For regulating water quantity from surface and
35 subsurface sources by providing for the allocation and
36 use of water resources, the protection and management
37 of water resources, and the preclusion of conflicts
38 among users of water resources, including as provided
39 in chapter 455B, division III, part 4:
40 \$ 247,500
41 9. GEOLOGICAL AND WATER SURVEY
42 For continuing the operations of the department's
43 geological and water survey including but not limited
44 to providing analysis, data collection, investigative
45 programs, and information for water supply development
46 and protection:
47 \$ 100,000
48 10. KEEP IOWA BEAUTIFUL INITIATIVE
49 For purposes of supporting a keep Iowa beautiful
50 initiative in order to assist communities in developing

S3178.1904.S (1) 85

-30-

jh

30/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 and implementing beautification and community
2 development plans:
3 \$ 100,000
4 Sec. 53. REVERSION. Notwithstanding section 8.33,
5 moneys appropriated for the fiscal year beginning
6 July 1, 2014, in this division of this Act that remain
7 unencumbered or unobligated at the close of the fiscal
8 year shall not revert but shall remain available to be
9 used for the purposes designated until the close of the
10 succeeding fiscal year or until the project for which
11 the appropriation was made is completed, whichever is
12 earlier.

13 DIVISION XII

14 ENVIRONMENT FIRST FUND

15 SPECIAL APPROPRIATION FOR FY 2014-2015

16 Sec. 54. REAP — IN LIEU OF GENERAL FUND
17 APPROPRIATION. Notwithstanding the amount of the
18 standing appropriation from the general fund of
19 the state to the Iowa resources enhancement and
20 protection fund as provided in section 455A.18, there
21 is appropriated from the environment first fund created
22 in section 8.57A to the Iowa resources enhancement and
23 protection fund, in lieu of the appropriation made in
24 section 455A.18, for the fiscal year beginning July 1,
25 2014, and ending June 30, 2015, the following amount,
26 to be allocated as provided in section 455A.19:
27 \$ 20,000,000

28 DIVISION XIII

29 RELATED STATUTORY CHANGES

30 DNR RADIOS

31 Sec. 55. 2011 Iowa Acts, chapter 128, section 19,
32 subsection 1, as amended by 2012 Iowa Acts, chapter
33 1135, section 15, is amended to read as follows:
34 SEC. 19. USE OF MONEYS — RADIOS.
35 1. Notwithstanding 2010 Iowa Acts, chapter 1191,
36 section 7, the department of natural resources may use
37 the unappropriated balance remaining in the state fish
38 and game protection fund for the fiscal year beginning
39 July 1, 2010, and ending June 30, 2011, to purchase
40 mobile radios to meet federal and state requirements
41 for homeland security and public safety. This section
42 applies to those moneys in the fund that are not
43 otherwise used, obligated, or encumbered for payment
44 of health and life insurance premium payments for
45 conservation peace officer retirements for that fiscal
46 year. The department may use such moneys until June
47 30, 2013 2014.
48 Sec. 56. EFFECTIVE UPON ENACTMENT. This division
49 of this Act, being deemed of immediate importance,
50 takes effect upon enactment.

S3178.1904.S (1) 85

-31-

jh

31/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 DIVISION XIV
2 RELATED STATUTORY CHANGES
3 AGRICULTURAL DRAINAGE WELLS
4 Sec. 57. Section 460.303, subsection 3, Code 2013,
5 is amended to read as follows:
6 3. The Moneys in the fund shall be used are
7 appropriated to support an agricultural drainage well
8 water quality assistance program as provided in section
9 460.304. Moneys shall be used to provide financial
10 incentives under the program, and to defray expenses by
11 the division in administering the program. However,
12 not more than one percent of the money in the fund
13 is available to defray administrative expenses. The
14 division may adopt rules pursuant to chapter 17A to
15 administer this section.

16 DIVISION XV
17 RELATED STATUTORY CHANGES
18 OUTDOOR RECREATION
19 Sec. 58. Section 321G.29, subsection 3, Code 2013,
20 is amended to read as follows:
21 3. An owner of a snowmobile shall apply to the
22 county recorder for issuance of a certificate of
23 title within thirty days after acquisition. The
24 application shall be on forms the department prescribes
25 and accompanied by the required fee. The application
26 ~~shall be signed and sworn to before a notarial~~
27 ~~officer as provided in chapter 9B or other person who~~
28 ~~administers oaths, or shall include a certification~~
29 ~~signed in writing containing substantially the~~
30 ~~representation that statements made are true and~~
31 ~~correct to the best of the applicant's knowledge,~~
32 ~~information, and belief, under penalty of perjury.~~
33 The application shall contain the date of sale and
34 gross price of the snowmobile or the fair market value
35 if no sale immediately preceded the transfer and any
36 additional information the department requires. If the
37 application is made for a snowmobile last previously
38 registered or titled in another state or foreign
39 country, the application shall contain this information
40 and any other information the department requires.
41 Sec. 59. Section 321I.31, subsection 3, Code 2013,
42 is amended to read as follows:
43 3. An owner of an all-terrain vehicle shall apply
44 to the county recorder for issuance of a certificate
45 of title within thirty days after acquisition. The
46 application shall be on forms the department prescribes
47 and accompanied by the required fee. The application
48 ~~shall be signed and sworn to before a notary public as~~
49 ~~provided in chapter 9B or other person who administers~~
50 ~~oaths, or shall include a certification signed in~~

S3178.1904.S (1) 85

-32-

jh

32/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 writing containing substantially the representation
2 that statements made are true and correct to the
3 best of the applicant's knowledge, information, and
4 belief, under penalty of perjury. The application
5 shall contain the date of sale and gross price of
6 the all-terrain vehicle or the fair market value if
7 no sale immediately preceded the transfer and any
8 additional information the department requires. If the
9 application is made for an all-terrain vehicle last
10 previously registered or titled in another state or
11 foreign country, the application shall contain this
12 information and any other information the department
13 requires.

14 Sec. 60. REPEAL. Section 461A.3A, Code 2013, is
15 repealed.

16 DIVISION XVI

17 RELATED STATUTORY CHANGES

18 WATERSHED PROTECTION

19 Sec. 61. Section 466B.2, Code 2013, is amended by
20 adding the following new subsection:

21 NEW SUBSECTION. 2A. "Political subdivision" means a
22 city, county, or soil and water conservation district.

23 Sec. 62. Section 466B.21, subsection 3, Code 2013,
24 is amended by striking the subsection.

25 Sec. 63. NEW SECTION. 466B.41 Definitions.

26 As used in this subchapter, unless the context
27 otherwise requires:

28 1. "Center" means the Iowa nutrient management
29 center established pursuant to section 466B.47.

30 2. "Division" means the division of soil
31 conservation within the department of agriculture and
32 land stewardship as established in section 161A.4.

33 3. "Fund" means the water quality initiative fund
34 created in section 466B.45.

35 4. "Nutrient" includes nitrogen and phosphorus.

36 Sec. 64. NEW SECTION. 466B.42 Water quality
37 initiative.

38 The division shall establish a water quality
39 initiative in order to assess and reduce nutrients in
40 this state's watersheds, including subwatersheds, and
41 regional watersheds. The division shall establish
42 and administer projects to reduce nutrients in
43 surface waters from nonpoint sources in a scientific,
44 reasonable, and cost-effective manner. The division
45 shall utilize a pragmatic, strategic, and coordinated
46 approach with the goal of accomplishing reductions over
47 time.

48 Sec. 65. NEW SECTION. 466B.45 Water quality
49 initiative fund.

50 1. A water quality initiative fund is created in

S3178.1904.S (1) 85

-33-

jh

33/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 the state treasury under the management and control of
2 the division.

3 2. The fund shall include moneys appropriated
4 by the general assembly. The fund may include other
5 moneys available to and obtained or accepted by the
6 division, including moneys from public or private
7 sources.

8 3. Moneys in the fund are appropriated to the
9 division and shall be used exclusively to carry out
10 the provisions of this subchapter as determined by
11 the division, and shall not require further special
12 authorization by the general assembly.

13 4. *a.* Notwithstanding section 12C.7, interest or
14 earnings on moneys in the fund shall be credited to the
15 fund.

16 *b.* Notwithstanding section 8.33, moneys
17 appropriated or otherwise credited to the fund for a
18 fiscal year shall not revert to the fund from which
19 appropriated at the close of the fiscal year for which
20 the appropriation was made but shall remain available
21 for expenditure for the purposes designated until the
22 close of the fiscal year that begins two years from
23 the beginning date of the fiscal year for which the
24 appropriation was made.

25 Sec. 66. **NEW SECTION. 466B.47 Iowa nutrient**
26 **management center — establishment.**

27 1. The state board of regents shall establish and
28 maintain in Iowa City as a part of the state university
29 of Iowa an Iowa nutrient management center.

30 2. *a.* The center shall be established as
31 a collaborative enterprise among state regent
32 institutions, including entities which are part of the
33 university of Iowa, Iowa state university of science
34 and technology, and university of northern Iowa.

35 *b.* The center shall cooperate with all of the
36 following:

37 (1) The department of agriculture and land
38 stewardship, including its soil conservation division,
39 and soil and water conservation districts.

40 (2) The department of natural resources.

41 (3) The water resources coordinating council
42 established in section 466B.3.

43 (4) Other interested state agencies or
44 organizations and political subdivisions. The
45 center shall consult as it deems appropriate with the
46 watershed improvement review board as established
47 pursuant to section 466A.3 and local watershed
48 improvement committees as provided in section 466A.4.

49 *c.* The center shall invite cooperation and
50 participation with interested federal agencies.

S3178.1904.S (1) 85

-34-

jh

34/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

1 Sec. 67. NEW SECTION. 466B.48 Iowa nutrient
2 management center — mission.
3 1. The mission of the Iowa nutrient management
4 center is to provide research needed to quantify
5 the benefits of a water quality initiative which is
6 established to assess and reduce nutrients in this
7 state's watersheds, including subwatersheds, and
8 regional watersheds. The center shall provide for
9 research activities in watersheds and especially
10 those watersheds identified by the water resources
11 coordinating council as provided in section 466B.31
12 where projects are planned or being implemented
13 pursuant to part "A" of this subchapter.
14 2. In conducting research, the center shall do all
15 of the following:
16 a. Advance a fundamental understanding of nutrient
17 management.
18 b. Establish a baseline of conservation practices,
19 and identify trends in soil and water conservation
20 programs, projects, and other initiatives.
21 c. Develop mathematical models to determine the
22 linkage between hydrologic processes and the transport
23 of nutrients.
24 d. Conduct field-based research to evaluate
25 implementation of nutrient management practices.
26 e. Develop and operate a network of sensors in
27 priority watersheds to establish baseline nutrient
28 loads, monitor the impact of nutrient reduction
29 strategies, and support model development.
30 Sec. 68. CODE EDITOR. The Code editor shall codify
31 sections 466B.41 through 466B.46, as enacted in this
32 division of this Act, as a new subchapter, part A, and
33 sections 466B.47 through 466B.50, as enacted in this
34 division of this Act, as a new subchapter, part B.>>

S3178.1904.S (1) 85

-35-

jh

35/35



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

House File 644 - Introduced

HOUSE FILE 644
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 510)
(SUCCESSOR TO HSB 133)

A BILL FOR

1 An Act relating to enhanced E911 emergency communication
2 systems, and providing penalties.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TL5B 1422HZ (2) 85
rn/nh



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

H.F. 644

1 Section 1. Section 34A.7, subsection 1, paragraph a, Code
2 2013, is amended by striking the paragraph and inserting in
3 lieu thereof the following:

4 a. To encourage local implementation of E911 service, one
5 source of funding for E911 emergency communication systems
6 shall come from a surcharge per month, per access line on each
7 access line subscriber, of one dollar.

8 Sec. 2. Section 34A.7, subsection 1, paragraph b,
9 subparagraph (1), Code 2013, is amended to read as follows:

10 (1) The program manager shall notify a local exchange
11 service provider scheduled to provide exchange access line
12 service to an E911 service area that implementation of an E911
13 service plan has been approved by the joint E911 service board
14 ~~and by the service area referendum~~ and that collection of the
15 surcharge is to begin within sixty days.

16 Sec. 3. Section 34A.7, subsection 5, Code 2013, is amended
17 to read as follows:

18 5. *Use of moneys in fund — priority and limitations on*
19 *expenditure.*

20 a. Moneys deposited in the E911 service fund shall be
21 used for the repayment of any bonds issued for the benefit
22 of or loan made to the joint E911 service board pursuant to
23 sections 34A.20 through 34A.22, and as long as any such bond
24 or loan remains unpaid the surcharge shall not be reduced or
25 eliminated. Moneys deposited in the fund shall be subject to
26 such terms and conditions as may be contained in the relevant
27 bond documents, trust indenture, resolution, loan agreement, or
28 other instrument pursuant to which bonds are issued or a loan
29 is made, without regard to any limitation otherwise provided
30 by law. ~~The surcharge may be increased, but shall not exceed~~
31 ~~the maximum allowed in subsection 1, upon approval of the~~
32 ~~authority upon such terms and conditions as may be contained~~
33 ~~in the relevant bond documents, trust indenture, resolution,~~
34 ~~loan agreement, or other instrument pursuant to which bonds are~~
35 ~~issued or a loan is made, as deemed necessary or prudent by the~~

LSB 1422HZ (2) 85

-1-

rn/nh

1/7



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

H.F. 644

~~1 authority to secure repayment and assure marketability or a
2 reasonable interest rate.~~

3 ~~b.~~ Moneys deposited in the E911 service fund shall be used
4 for the following, in order of priority if paragraph "a" does
5 not apply:

6 (1) Money shall first be spent for actual recurring costs of
7 operating the E911 service plan.

8 (2) If money remains in the fund after fully paying for
9 recurring costs incurred in the preceding year, the remainder
10 may be spent to pay for nonrecurring costs, not to exceed
11 actual nonrecurring costs as approved by the program manager.

12 (3) If money remains in the fund after fully paying
13 obligations under subparagraphs (1) and (2), the remainder may
14 be accumulated in the fund as a carryover operating surplus.
15 ~~If the surplus is greater than twenty-five percent of the
16 approved annual operating budget for the next year, the program
17 manager shall reduce the surcharge by an amount calculated to
18 result in a surplus of no more than twenty-five percent of the
19 planned annual operating budget. After nonrecurring costs have
20 been paid, if the surcharge is less than the maximum allowed
21 and the fund surplus is less than twenty-five percent of the
22 approved annual operating budget, the program manager shall,
23 upon application of the joint E911 service board, increase the
24 surcharge in an amount calculated to result in a surplus of
25 twenty-five percent of the approved annual operating budget.
26 The surcharge may only be adjusted once in a single year, upon
27 sixty days' prior notice to the provider.~~

28 Sec. 4. Section 34A.7, subsection 7, Code 2013, is amended
29 by striking the subsection.

30 Sec. 5. Section 34A.7A, subsection 1, paragraphs a and b,
31 Code 2013, are amended to read as follows:

32 ~~a. Notwithstanding section 34A.6, the~~ The administrator
33 shall adopt by rule a monthly surcharge of ~~up to sixty-five~~
34 ~~cents~~ one dollar to be imposed on each communications service
35 number provided in this state. The surcharge shall be



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

H.F. 644

1 imposed uniformly on a statewide basis and simultaneously
2 on all communications service numbers as provided by rule
3 of the administrator. The surcharge shall not be imposed
4 on wire-line-based communications or prepaid wireless
5 telecommunications service.

6 **b.** The program manager shall provide no less than
7 sixty days' notice of the surcharge to be imposed to each
8 communications service provider. ~~The program manager, subject~~
9 ~~to the sixty-five cent limit in paragraph "a", may adjust the~~
10 ~~amount of the surcharge as necessary, but no more than once in~~
11 ~~any calendar year.~~

12 Sec. 6. Section 34A.7A, subsection 2, Code 2013, is amended
13 by adding the following new paragraph:

14 NEW PARAGRAPH. *0b.* The program manager shall allocate
15 thirteen percent of the total amount of surcharge generated
16 to wireless carriers to recover their costs to deliver E911
17 phase 1 services. If the allocation in this paragraph is
18 insufficient to reimburse all wireless carriers for such
19 carrier's eligible expenses, the program manager shall allocate
20 a prorated amount to each wireless carrier equal to the
21 percentage of such carrier's eligible expenses as compared to
22 the total of all eligible expenses for all wireless carriers
23 for the calendar quarter during which such expenses were
24 submitted. When prorated expenses are paid, the remaining
25 unpaid expenses shall no longer be eligible for payment under
26 this paragraph.

27 Sec. 7. Section 34A.7A, subsection 2, paragraph e, Code
28 2013, is amended to read as follows:

29 **e.** If moneys remain in the fund after fully paying all
30 obligations under paragraphs "a" through, "0b", "b", "c",
31 and "d", the remainder may be accumulated in the fund as a
32 carryover operating surplus. This surplus shall be used
33 to fund future network and public safety answering point
34 improvements, including hardware and software for an internet
35 protocol-enabled next generation network, and wireless

LSB 1422HZ (2) 85
rn/nh



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

H.F. 644

1 carriers' transport costs related to wireless E911 services, if
2 those costs are not otherwise recovered by wireless carriers
3 through customer billing or other sources and approved by the
4 program manager in consultation with the E911 communications
5 council. Notwithstanding section 8.33, any moneys remaining
6 in the fund at the end of each fiscal year shall not revert to
7 the general fund of the state but shall remain available for
8 the purposes of the fund.

9 Sec. 8. Section 34A.7A, Code 2013, is amended by adding the
10 following new subsection:

11 NEW SUBSECTION. 5. *a.* The program manager, in consultation
12 with the E911 communications council and the auditor of state,
13 shall establish a methodology for determining and collecting
14 comprehensive public safety answering point cost and expense
15 data through the county joint E911 service boards. The
16 methodology shall include the collection of data for all costs
17 and expenses related to the operation of a public safety
18 answering point and account for the extent to which identified
19 costs and expenses are compensated for or addressed through
20 E911 surcharges versus other sources of funding.

21 *b.* Data collection pursuant to paragraph "*a*" shall commence
22 no later than January 1, 2014, and shall be subject to an audit
23 by the auditor of state beginning July 1, 2014. The program
24 manager shall prepare a report detailing the methodology
25 developed and the data collected after such data has been
26 collected for a two-year period. The report and the results of
27 the initial audit shall be submitted to the general assembly by
28 March 1, 2016. A new report regarding data collection and the
29 results of an ongoing audit for each successive two-year period
30 shall be submitted by March 1 every two years thereafter.
31 Expenses associated with the audit shall be paid to the
32 auditor of state by the program manager from the E911 emergency
33 communications fund established in section 34A.7A.

34 *c.* A county joint E911 service board which fails to submit
35 expenses and costs pursuant to the methodology developed

LSB 1422HZ (2) 85

-4-

rn/nh

4/7



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

H.F. 644

1 pursuant to paragraph "a" by March 31 of each year shall be
2 allocated sixty-five cents out of the one dollar emergency
3 communications service surcharge until March 31 of the
4 following year. Remaining funds shall be held in the carryover
5 operating surplus fund until the expenses and cost report is
6 submitted by the county joint E911 service board. If the
7 county joint E911 service board submits the expense and cost
8 report before March 30 of the following year, the set aside
9 funds shall be provided to the county joint E911 service board.
10 If the county joint E911 service board fails to submit the
11 expense and cost report within one year, funds shall revert to
12 the carryover operating surplus fund and be used in accordance
13 with section 34A.7A, subsection 2, paragraph "e".

14 Sec. 9. REPEAL. Sections 34A.6 and 34A.6A, Code 2013, are
15 repealed.

16 Sec. 10. E911 EMERGENCY COMMUNICATION SYSTEMS —
17 EFFICIENCIES STUDY. The homeland security and emergency
18 management division of the department of public defense shall
19 conduct a study to identify areas in which efficiencies of
20 operations and expenses could be achieved with regard to E911
21 emergency communication systems at both the state and local
22 level. The division shall submit a report containing the
23 results of the study to the general assembly by July 1, 2014.

24 EXPLANATION

25 This bill modifies provisions applicable to the
26 administration and funding of enhanced E911 emergency
27 communication systems.

28 The bill eliminates existing voter referendum requirements
29 regarding imposition of the local wire-line E911 service
30 surcharge and the alternative surcharge applicable to wire-line
31 communications contained in Code sections 34A.6 and 34A.6A,
32 respectively. The bill replaces current provisions authorizing
33 imposition of the wire-line E911 service surcharge in an amount
34 up to \$1 per access line with a requirement that the surcharge
35 be imposed at the \$1 level. The bill increases the level of

LSB 1422HZ (2) 85

-5-

rn/nh

5/7



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

H.F. 644

1 the emergency communications service surcharge from the current
2 level of up to 65 cents per communications service number to
3 \$1 per service number.

4 The bill reinstates provisions authorizing wireless carriers
5 to recover their E911 service delivery costs which were
6 eliminated during the 2012 legislative session. However, the
7 bill specifies that the program manager shall allocate 13
8 percent of the total amount of emergency communications service
9 surcharge revenue for such cost recovery. Further, the bill
10 requires the E911 program manager to consult with the E911
11 communications council regarding how revenue accumulated in the
12 emergency communications fund as carryover operating surplus
13 shall be allocated. Currently, this determination is made
14 strictly with the approval of the program manager.

15 Additionally, the bill directs the program manager, in
16 consultation with the council and the auditor of state,
17 to establish a methodology for determining and collecting
18 comprehensive public safety answering point cost and expense
19 data through the county joint E911 service boards. The bill
20 states that data collection shall commence no later than
21 January 1, 2014, and that the program manager shall prepare a
22 report detailing the methodology and the data collected after
23 the data has been collected for two years. The report is
24 required to be submitted to the general assembly by March 1,
25 2016, and every two years thereafter. The bill also provides
26 that the auditor of state shall perform an initial audit of
27 the data collection beginning July 1, 2014, with the audit
28 results submitted at the same time as the report. The audit
29 shall continue on an ongoing basis and the results of the audit
30 shall be submitted with the report every two years. The bill
31 provides that a county joint E911 service board which fails
32 to submit expenses and costs pursuant to the methodology by
33 March 31 of each year shall be allocated 65 cents out of the
34 \$1 emergency communications service surcharge until March 31
35 of the following year. The remaining funds shall be held in

LSB 1422HZ (2) 85

rn/nh

6/7

-6-



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

H.F. 644

1 the carryover operating surplus fund until the expenses and
2 cost report is submitted by the county joint E911 service
3 board. Further, the bill provides that if the county joint
4 E911 service board submits the expense report prior to March 30
5 of the following year, the set aside funds shall be provided to
6 the board, but if the board fails to submit the report within
7 one year, the funds shall revert to the carryover operating
8 surplus fund and be used in accordance with Code section
9 34A.7A. That Code section states that carryover surplus
10 funds shall be used to fund future network and public safety
11 answering point improvements, including hardware and software
12 for an internet protocol-enabled next generation network,
13 and wireless carriers' transport costs related to wireless
14 E911 services, if those costs are not otherwise recovered by
15 wireless carriers through customer billing or other sources and
16 approved by the program manager.
17 The bill requires the homeland security and emergency
18 management division of the department of public defense
19 to conduct a study to identify E911 operations and expense
20 efficiencies, to be submitted in a report to the general
21 assembly by July 1, 2014.



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

House File 634

S-3187

- 1 Amend House File 634, as amended, passed, and
- 2 reprinted by the House, as follows:
- 3 1. By striking page 4, line 33, through page 5,
- 4 line 13.
- 5 2. By striking page 5, line 35, through page 6,
- 6 line 19.
- 7 3. Page 7, by striking lines 27 through 32.
- 8 4. By renumbering, redesignating, and correcting
- 9 internal references as necessary.

COMMITTEE ON WAYS AND MEANS
JOE BOLKCOM, CHAIRPERSON



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

Senate File 451 - Introduced

SENATE FILE 451
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 1252)

A BILL FOR

1 An Act relating to the taxation of rate-regulated water
2 utilities by establishing a rate-regulated water utility
3 replacement tax, imposing a statewide rate-regulated water
4 utility property tax, providing for the administration of
5 the replacement tax and statewide property tax, providing
6 penalties, and including effective date and retroactive
7 applicability provisions.
8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 1427SV (2) 85
md/sc



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 Section 1. Section 257.3, subsection 1, paragraph c, Code
2 2013, is amended to read as follows:

3 c. Replacement taxes under chapter 437A or chapter 437B
4 shall be regarded as property taxes for purposes of this
5 chapter.

6 Sec. 2. Section 331.604, subsection 4, Code 2013, is amended
7 to read as follows:

8 4. A county shall not be required to pay a fee to the
9 recorder for filing or recording instruments. However, a
10 county treasurer is required to pay recording fees pursuant to
11 ~~section~~ sections 437A.11 and 437B.7.

12 Sec. 3. Section 421.10, Code 2013, is amended to read as
13 follows:

14 **421.10 Appeal period — applicability.**

15 The appeal period for revision of assessment of tax,
16 interest, and penalties set out under section 422.28, 423.37,
17 437A.9, 437A.22, 437B.5, 437B.18, 452A.64, 453A.29, or 453A.46
18 applies to appeals to notices from the department denying
19 changes in filing methods, denying refund claims, and denying
20 portions of refund claims for the tax covered by that section,
21 and notices of any department action directed to a specific
22 taxpayer, other than licensing, which involves a calculation.

23 Sec. 4. Section 427A.1, subsection 1, paragraph h, Code
24 2013, is amended to read as follows:

25 h. Property assessed by the department of revenue pursuant
26 to sections 428.24 to 428.29, or chapters 433, 434, 437, 437A,
27 437B, and 438.

28 Sec. 5. Section 427B.17, subsection 5, unnumbered paragraph
29 1, Code 2013, is amended to read as follows:

30 This section shall not apply to property assessed by the
31 department of revenue pursuant to sections 428.24 to 428.29, or
32 chapters 433, 434, 437, 437A, 437B, and 438, and such property
33 shall not receive the benefits of this section.

34 Sec. 6. Section 428.24, Code 2013, is amended to read as
35 follows:

LSB 1427SV (2) 85

-1-

md/sc

1/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 **428.24 Public utility plants.**

2 The lands, buildings, machinery, and mains belonging to
3 individuals or corporations operating waterworks, other than
4 waterworks taxed under chapter 437B, or gasworks or pipelines,
5 except those natural gas pipelines permitted pursuant to
6 chapter 479, shall be listed and assessed by the department of
7 revenue. In the making of assessments of waterworks plants,
8 the value of any interest in the property assessed, of the
9 municipal corporation where it is situated, shall be deducted,
10 whether the interest is evidenced by stock, bonds, contracts,
11 or otherwise.

12 Sec. 7. Section 428.26, Code 2013, is amended to read as
13 follows:

14 **428.26 Personal property.**

15 1. All the personal property of such individuals and
16 corporations used or purchased by them for the purposes of such
17 gas or waterworks, other than natural gas pipelines permitted
18 pursuant to chapter 479 and other than waterworks taxed under
19 chapter 437B, shall be listed and assessed by the department
20 of revenue.

21 2. In the making of any such assessment of waterworks
22 plants, the value of any interest in the property so assessed,
23 of the municipal corporation in which the waterworks is
24 situated, shall be deducted, whether such interest be evidenced
25 by stock, bonds, contracts, or otherwise.

26 Sec. 8. Section 428.28, Code 2013, is amended to read as
27 follows:

28 **428.28 Annual report by utility.**

29 1. Every individual, partnership, corporation, or
30 association operating for profit, waterworks, other than
31 waterworks taxed under chapter 437B, or gasworks or pipelines
32 other than natural gas pipelines permitted pursuant to
33 chapter 479, annually on or before May 1 of each calendar
34 year, shall make a report on blanks to be provided by the
35 department of revenue of all of the property owned by such



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 individual, partnership, corporation, or association within the
2 incorporated limits of any city in the state, and give such
3 other information as the director of revenue shall require.

4 2. Every individual, partnership, corporation, or
5 association which operates a public utility on a nonprofit
6 basis other than a utility subject to tax under chapter 437A
7 or chapter 437B, as defined in section 428.24 shall annually,
8 on or before May 1 of each calendar year, make a report on
9 blanks to be provided by the department of revenue of all of
10 the property owned by the individual, partnership, corporation,
11 or association within the incorporated limits of any city in
12 the state, and give other information the director of revenue
13 requires.

14 Sec. 9. Section 437A.15, subsection 7, paragraph b, Code
15 2013, is amended to read as follows:

16 b. The task force shall study the effects of the replacement
17 ~~tax~~ taxes under this chapter and chapter 437B on local taxing
18 authorities, local taxing districts, consumers, and taxpayers
19 through January 1, ~~2013~~ 2016. If the task force recommends
20 modifications to the replacement tax that will further the
21 purposes of tax neutrality for local taxing authorities, local
22 taxing districts, taxpayers, and consumers, consistent with the
23 stated purposes of this chapter, the department of management
24 shall transmit those recommendations to the general assembly.

25 Sec. 10. NEW SECTION. 437B.1 **Purposes.**

26 The purposes of this chapter are to replace property taxes
27 imposed on rate-regulated water utilities with a system of
28 taxation which will remove fluctuations in property taxes
29 by imposing a system of taxation based on the delivery of
30 water, to preserve revenue neutrality and debt capacity for
31 local governments and taxpayers, to preserve neutrality in the
32 allocation and cost impact of any replacement tax among and
33 upon consumers of rate-regulated water utilities in this state,
34 and to provide a system of taxation which reduces existing
35 administrative burdens on state government.

LSB 1427SV (2) 85
md/sc

-3-

3/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 Sec. 11. NEW SECTION. **437B.2 Definitions.**

2 As used in this chapter, unless the context otherwise
3 requires:

4 1. "*Centrally assessed property tax*" means property tax
5 imposed with respect to the value of property determined by the
6 director pursuant to sections 428.24 to 428.29, Code 2013, and
7 allocated to water service.

8 2. "*Consumer*" means an end user of water used or consumed
9 within the service area of a water utility. "*Consumer*" includes
10 any master-metered facility even though the water delivered
11 to such facility may ultimately be used by another person. A
12 person to whom water is delivered by a master-metered facility
13 is not a consumer. A "*master-metered facility*" means any
14 multi-occupancy premises where units are separately rented or
15 owned and where individual metering is impractical, where the
16 facility is designated for elderly or handicapped persons and
17 utility costs constitute part of the operating cost and are not
18 apportioned to individual units, or where submetering or resale
19 of service was permitted prior to 1966.

20 3. "*Delivery*" means the physical transfer of water,
21 excluding nonrevenue water, to a consumer for sale. Physical
22 transfer to a consumer occurs when transportation of water ends
23 and such water becomes available for use or consumption by a
24 consumer.

25 4. "*Director*" means the director of revenue.

26 5. "*Lease*" means a contract between a lessor and lessee
27 pursuant to which the lessee obtains a present possessory
28 interest in tangible property without obtaining legal title in
29 such property. A contract to deliver water using operating
30 property within this state is not a lease. "*Capital lease*"
31 means a lease classified as a capital lease under generally
32 accepted accounting principles.

33 6. "*Local taxing authority*" means a city, county, community
34 college, school district, or other taxing authority located in
35 this state and authorized to certify a levy on property located

LSB 1427SV (2) 85

-4-

md/sc

4/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 within such authority for the payment of bonds and interest or
2 other obligations of such authority.

3 7. "*Local taxing district*" means a geographic area with a
4 common consolidated property tax rate.

5 8. a. "*Major addition*" means any acquisition on or after
6 January 1, 2012, by a taxpayer, by transfer of ownership,
7 self-construction, or capital lease of any interest in any of
8 the following:

9 (1) A building in this state where the acquisition cost of
10 all interests acquired exceeds ten million dollars.

11 (2) A water treatment plant where the acquisition cost
12 of all interests acquired exceeds ten million dollars. For
13 purposes of this paragraph, "*water treatment plant*" means
14 buildings and equipment used in that portion of the potable
15 water supply system which in some way alters the physical,
16 chemical, or bacteriological quality of the water.

17 (3) Water utility operating property within a local taxing
18 district where the acquisition cost of all interests acquired
19 exceeds one million dollars.

20 (4) Any water utility property in this state acquired by a
21 person not previously subject to taxation under this chapter
22 pursuant to section 437B.12.

23 b. For purposes of this chapter, the acquisition cost of
24 an asset acquired by capital lease is its capitalized value
25 determined under generally accepted accounting principles.

26 9. "*Nonrevenue water*" means the difference between the total
27 number of gallons of water carried through the water utility's
28 distribution system and the number of gallons of water
29 delivered to consumers using the water utility's distribution
30 system.

31 10. "*Operating property*" means all property owned by or
32 leased to a water utility, not otherwise taxed separately,
33 which is necessary to and without which the company could not
34 perform the activities of a water utility.

35 11. "*Replacement tax*" means the excise tax imposed on the



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 delivery of water under section 437B.3.

2 12. "*Service area*" means the geographical area within this
3 state to which the water utility delivers water and related
4 services. A water utility's service area shall be that
5 area described in the water utility's tariff filed with the
6 utilities board.

7 12A. "*Taxable value*" means as defined in section 437B.15,
8 subsection 2, paragraph "e".

9 13. "*Taxpayer*" means a water utility or other person subject
10 to the replacement tax imposed under section 437B.3.

11 14. "*Tax year*" means a calendar year beginning January 1 and
12 ending December 31.

13 15. "*Utilities board*" means the utilities board created in
14 section 474.1.

15 16. "*Water utility*" or "*rate-regulated water utility*" means a
16 person engaged primarily in the production, delivery, service,
17 or sale of water in a service area, whether formed or organized
18 under the laws of this state or elsewhere, and subject to the
19 rate and service regulation of the utilities board pursuant to
20 chapter 476. "*Water utility*" does not include a cooperative,
21 municipal utility, or other entity engaged primarily in such
22 activities that is not under the jurisdiction of the utilities
23 board.

24 Sec. 12. NEW SECTION. 437B.3 Replacement tax imposed on
25 delivery of water.

26 1. A replacement delivery tax is imposed on each water
27 utility that delivers water to a consumer within the water
28 utility's service area. The replacement delivery tax imposed
29 by this section is equal to the number of gallons of water
30 delivered to consumers in the water utility's service area by
31 the taxpayer during the tax year multiplied by the replacement
32 delivery tax rate in effect for the service area.

33 2. The replacement delivery tax rate for each service area
34 shall be calculated by the director as follows:

35 a. The director shall determine the centrally assessed

LSB 1427SV (2) 85

-6-

md/sc

6/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 property tax liability allocated to water delivery for those
2 water utilities operating within the service area for the
3 assessment year 2011 based on property tax amounts due and
4 payable as the result of that assessment year.

5 **b.** The director shall determine the number of gallons of
6 water delivered to consumers in the service area which would
7 have been subject to taxation under this section in calendar
8 year 2011, had such section been in effect for calendar year
9 2011.

10 **c.** The director shall determine a replacement delivery tax
11 rate for each service area by dividing the centrally assessed
12 property tax liability, as determined in paragraph "a", by the
13 number of gallons of water delivered, as specified in paragraph
14 "b".

15 3. **a.** If for any tax year after calendar year 2012, the
16 total number of gallons of water required to be reported by
17 a water utility pursuant to section 437B.4, subsection 1,
18 paragraph "a", increases or decreases by more than the threshold
19 percentage from the average of the base year amounts for that
20 water utility for the immediately preceding five calendar
21 years, the replacement tax rate imposed under subsection 1 for
22 that tax year shall be recalculated by the director for that
23 water utility so that the total of the tentative replacement
24 delivery taxes required to be reported pursuant to section
25 437B.4, subsection 1, paragraph "b", for that water utility
26 with respect to the tax imposed under subsection 1, shall be
27 as follows:

28 (1) If the number of gallons of water required to be
29 reported increased by more than the threshold percentage, one
30 hundred two percent of such taxes required to be reported by
31 the water utility for that water utility for the immediately
32 preceding tax year.

33 (2) If the number of gallons of water required to be
34 reported decreased by more than the threshold percentage,
35 ninety-eight percent of such taxes required to be reported by



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 the water utility for that water utility for the immediately
2 preceding tax year.

3 **b.** For purposes of paragraph "a", subparagraphs (1) and
4 (2), in computing the tax rate under subsection 1, for tax year
5 2013, the director shall use the centrally assessed property
6 tax liability allocated to water sales computed pursuant to
7 subsection 2, paragraph "a", or the water utility's centrally
8 assessed property tax liability for the assessment year 2010,
9 whichever is greater, in lieu of the taxes required to be
10 reported for that water utility for the immediately preceding
11 tax year. In addition, notwithstanding the provisions of this
12 section to the contrary, for tax years 2013, 2014, and 2015,
13 if the total amount of replacement delivery taxes imposed on
14 the water utility in any of those tax years is less than the
15 utility's centrally assessed property tax liability for the
16 assessment year 2010, the replacement tax rate imposed under
17 subsection 1 for that tax year shall be recalculated by the
18 director so that the total amount of replacement delivery taxes
19 imposed on the water utility for such tax year equals the water
20 utility's centrally assessed property tax liability for the
21 assessment year 2010.

22 **c.** For purposes of this section, "base year amount" means
23 for calendar years prior to tax year 2013, the number of
24 gallons of water delivered to consumers by the water utility
25 which would have been subject to taxation under this section
26 had this section been in effect for such calendar year, and for
27 tax years after calendar year 2012, the number of gallons of
28 water required to be reported by the water utility pursuant to
29 section 437B.4, subsection 1.

30 **d.** The threshold percentage shall be five percent.

31 **4.** The replacement delivery tax rate in effect for each
32 service area shall be published by the director in the Iowa
33 administrative bulletin on or before May 31 of each year.

34 **5.** If recalculation of the replacement delivery tax rate
35 is required pursuant to subsection 3, the new rate shall be



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 published in the Iowa administrative bulletin by the director
2 by no later than May 31 following the end of the tax year. The
3 director shall adjust the tentative replacement tax imposed by
4 subsection 1 and required to be shown on any affected water
5 utility's return pursuant to section 437B.4, subsection 1,
6 paragraph "b", to reflect the adjusted replacement delivery
7 tax rate for the tax year, and report such adjustment to the
8 affected water utility on or before June 30 following the end
9 of the tax year. The new replacement delivery tax rate shall
10 apply prospectively, until such time as further adjustment is
11 required.

12 6. For a service area established as the result of the
13 formation or organization of a new water utility on or after
14 January 1, 2013, the director shall to the extent possible
15 determine a replacement delivery tax rate for the new
16 service area using the procedures of this section and for the
17 information for the year that the water utility was first under
18 the jurisdiction of the utilities board.

19 Sec. 13. NEW SECTION. 437B.4 Return and payment
20 requirements.

21 1. Each taxpayer, on or before March 31 following a tax
22 year, shall file with the director a return including but not
23 limited to the following information:

24 a. The total taxable gallons of water delivered by the water
25 utility to consumers within the service area during the tax
26 year.

27 b. The tentative replacement taxes imposed by section 437B.3
28 due for the tax year.

29 2. A return shall be signed by an officer, or other person
30 duly authorized by the water utility, and must be certified as
31 correct and in accordance with forms and rules prescribed by
32 the director.

33 3. At the time of filing the return required by subsection
34 1 with the director, the taxpayer shall calculate the tentative
35 replacement tax due for the tax year. The director shall



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 compute any adjustments to the replacement tax required by
2 subsection 5 and by section 437B.3, subsection 3, and notify
3 the taxpayer of any such adjustments in accordance with the
4 requirements of section 437B.3, subsection 5. The director and
5 the department of management shall compute the allocation of
6 replacement taxes among local taxing districts and report such
7 allocations to county treasurers pursuant to section 437B.11.
8 Based on such allocations, the treasurer of each county shall
9 notify each taxpayer on or before August 31 following a tax
10 year of its replacement tax obligation to the county treasurer.
11 On or before September 30, 2014, and on or before September
12 30 of each subsequent year, the taxpayer shall remit to the
13 county treasurer of each county to which such replacement tax
14 is allocated pursuant to section 437B.11, one-half of the
15 replacement tax so allocated, and on or before the succeeding
16 March 31, the taxpayer shall remit to the county treasurers the
17 remaining replacement tax so allocated. If notification of a
18 taxpayer's replacement tax obligation is not mailed by a county
19 treasurer on or before August 31 following a tax year, such
20 taxpayer shall have thirty days from the date the notification
21 is mailed to remit one-half of the replacement tax otherwise
22 required by this subsection to be remitted to such county
23 treasurer on or before September 30. If a taxpayer fails to
24 timely remit replacement taxes as provided in this subsection,
25 the county treasurer of each affected county shall notify the
26 director of such failure.

27 4. Notwithstanding subsections 1 through 3, a taxpayer
28 shall not be required to file a return otherwise required by
29 this section or remit any replacement tax for any tax year in
30 which the taxpayer's replacement tax liability before credits
31 is three hundred dollars or less, provided that all water
32 utilities shall file a return, regardless of the taxpayer's
33 replacement tax liability.

34 5. Following the determination of replacement delivery tax
35 rates by the director pursuant to section 437B.3, subsection

LSB 1427SV (2) 85

-10-

md/sc

10/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 2, if an adjustment resulting from a taxpayer appeal is made
2 to taxes levied and paid by a taxpayer with respect to the
3 assessment year 2011 used in determining such rates, the
4 director shall recalculate the replacement delivery tax rate
5 for any affected water utility to reflect the impact of such
6 adjustment as if such adjustment had been reflected in the
7 initial determination of the centrally assessed property tax
8 liability allocated to water service pursuant to section
9 437B.3, subsection 2, paragraph "a". Rate recalculations shall
10 be made and published in the Iowa administrative bulletin by
11 the director on or before March 31 following the calendar year
12 in which a final determination of the adjustment is made.
13 Taxpayers shall report to the director any increase or decrease
14 in the tentative replacement tax required to be shown to be
15 due pursuant to subsection 1, paragraph "b", for any tax year
16 with the return for the year in which the recalculated tax
17 rates which gave rise to the adjustment are published in the
18 Iowa administrative bulletin. The director and the department
19 of management shall redetermine the allocation of replacement
20 taxes pursuant to section 437B.11 for each affected tax year.
21 If a taxpayer has overpaid replacement taxes, the overpayment
22 shall be reported by the director to such taxpayer and to the
23 appropriate county treasurers and shall be a credit against the
24 replacement taxes owed by such taxpayer for the year in which
25 the recalculated rates which gave rise to the overpayment are
26 published in the Iowa administrative bulletin. If a taxpayer
27 has overpaid centrally assessed property taxes for assessment
28 years prior to tax year 2013, such overpayment shall be a
29 credit against replacement taxes owed by such taxpayer for the
30 year in which the overpayment is determined. Unused credits
31 may be carried forward and used to reduce future replacement
32 tax liabilities until exhausted.

33 Sec. 14. NEW SECTION. 437B.5 Failure to file return —
34 incorrect return.

35 1. As soon as practicable after a return required by section

LSB 1427SV (2) 85

-11-

md/sc

11/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 437B.4, subsection 1, is filed, and in any event within three
2 years after such return is filed, the director shall examine
3 the return, determine the tax due if the return is found to be
4 incorrect, and give notice to the taxpayer of the determination
5 as provided in subsection 2. The period for the examination
6 and determination of the correct amount of tax is unlimited in
7 the case of a false or fraudulent return made with the intent
8 to evade any tax or in the case of a failure to file a return.

9 2. If a return required by section 437B.4, subsection
10 1, is not filed, or if such return when filed is incorrect
11 or insufficient and the taxpayer fails to file a corrected
12 or sufficient return within twenty days after such return
13 is required by notice from the director, the director shall
14 determine the amount of tax due from information as the
15 director may be able to obtain and, if necessary, may estimate
16 the tax due on the basis of external indices. The director
17 shall give notice of the determination to the taxpayer liable
18 for the tax and to the county treasurers to whom the tax
19 is owed. The determination shall fix the tax unless the
20 taxpayer against whom it is levied, within sixty days after
21 notice of the determination, applies to the director for a
22 hearing. At the hearing evidence may be offered to support
23 the determination or to prove that it is incorrect. After the
24 hearing the director shall give notice of the decision to the
25 person liable for the tax and to the county treasurers to whom
26 the tax is owed.

27 3. The three-year period of limitation provided in
28 subsection 1 may be extended by the taxpayer by signing
29 a waiver agreement form provided by the department. The
30 agreement shall stipulate the period of extension and the
31 tax period to which the extension applies. The agreement
32 shall also provide that a claim for refund may be filed by the
33 taxpayer at any time during the period of extension.

34 Sec. 15. NEW SECTION. 437B.6 Judicial review.

35 1. Judicial review of the actions of the director may



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 be sought pursuant to chapter 17A, the Iowa administrative
2 procedure Act.

3 2. For cause and upon a showing by the director that
4 collection of the tax in dispute is in doubt, the court may
5 order the petitioner to file with the clerk of the district
6 court a bond for the use of the appropriate local taxing
7 authorities, with sureties approved by the clerk of the
8 district court, in the amount of the tax appealed from,
9 conditioned upon the performance by the petitioner of any
10 orders of the court.

11 3. An appeal may be taken by the taxpayer or the director to
12 the supreme court irrespective of the amount involved.

13 4. A person aggrieved by a decision of the chief financial
14 officer of a city under this chapter may seek review by writ
15 of certiorari within thirty days of the decision sought to be
16 reviewed.

17 Sec. 16. NEW SECTION. **437B.7 Lien — actions authorized.**

18 1. Whenever a taxpayer who is liable to pay a replacement
19 tax imposed by this chapter refuses or neglects to pay such
20 tax, the amount, including any interest, penalty, or addition
21 to such tax, together with the costs that may accrue, shall be
22 a lien in favor of the chief financial officer of the city or
23 the county treasurer to which the tax is owed upon all property
24 and rights to property, whether real or personal, belonging to
25 the taxpayer. The lien shall be prior to and superior over all
26 subsequent liens upon any personal property within this state,
27 or right to such personal property, belonging to the taxpayer,
28 without the necessity of recording the lien. The requirement
29 for recording, as applied to the replacement tax imposed by
30 this chapter, shall apply only to a lien upon real property.
31 The lien may be preserved against subsequent mortgagees,
32 purchasers, or judgment creditors, for value and without notice
33 of the lien, on any real property situated in a county, by the
34 county treasurer to which replacement tax is owed by filing
35 with the recorder of the county in which the real property is

LSB 1427SV (2) 85

-13-

md/sc

13/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 located a notice of the lien. For purposes of the replacement
2 tax collected by a city, the lien may be preserved against
3 subsequent mortgagees, purchasers, or judgment creditors, for
4 value and without notice of the lien, on any real property
5 situated in the county, by the chief financial officer of
6 the city to which replacement tax is owed by filing with the
7 recorder of the county in which the real property is located a
8 notice of the lien.

9 2. The county recorder of each county shall index each lien
10 showing the applicable entries specified in sections 558.49
11 and 558.52 and showing, under the names of taxpayers arranged
12 alphabetically, all of the following:

- 13 a. The name of the taxpayer.
- 14 b. The name of the county treasurer and county or the name
15 of the chief financial officer and city as claimant.
- 16 c. Time the notice of lien was filed for recording.
- 17 d. Date of notice.
- 18 e. Amount of lien then due.
- 19 f. Date of assessment.
- 20 g. Date when the lien is satisfied.

21 3. The recorder shall endorse on each notice of lien the
22 day, hour, and minute when filed for recording and the document
23 reference number, shall preserve such notice, shall index the
24 notice in the index, and shall promptly record the lien in the
25 manner provided for recording real estate mortgages. The lien
26 is effective from the time of the indexing of the lien.

27 4. The county treasurer or chief financial officer of the
28 city shall pay recording fees as provided in section 331.604,
29 for the recording of the lien, or for its satisfaction.

30 5. Upon the payment of the replacement tax as to which
31 a county treasurer has filed notice with a county recorder,
32 the county treasurer shall promptly file with the recorder a
33 satisfaction of the replacement tax. The recorder shall record
34 the notice of satisfaction showing the applicable entries
35 specified in sections 558.49 and 558.52.



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 6. Section 445.3 applies with respect to the replacement
2 taxes and special utility property tax levies and penalties and
3 interest imposed by this chapter, except for the provisions
4 limiting the commencement of actions. In addition, at the
5 county treasurer's discretion, chapters 446, 447, and 448 apply
6 in the enforcement of the special utility property tax levies,
7 but any tax deed issued shall not extinguish a tax lien or
8 judgment lien for replacement taxes that has attached to the
9 property.

10 Sec. 17. NEW SECTION. **437B.8 Service of notice.**

11 1. A notice authorized or required under this chapter may
12 be given by mailing the notice to the taxpayer, addressed to
13 the taxpayer at the address given in the last return filed by
14 the taxpayer pursuant to this chapter, or if no return has
15 been filed, then to the most recent address of the taxpayer
16 obtainable. The mailing of the notice is presumptive evidence
17 of the receipt of the notice by the taxpayer to whom the notice
18 is addressed. A period of time within which some action must
19 be taken for which notice is provided under this section
20 commences to run from the date of mailing of the notice.

21 2. There is no limitation for the enforcement of a civil
22 remedy pursuant to any proceeding or action taken to levy,
23 appraise, assess, determine, or enforce the collection of any
24 tax or penalty due under this chapter.

25 Sec. 18. NEW SECTION. **437B.9 Penalties — offenses —**
26 **limitation.**

27 1. A taxpayer is subject to the penalty provisions in
28 section 421.27 with respect to any replacement tax due under
29 this chapter. A taxpayer shall also pay interest on the
30 delinquent replacement tax at the rate in effect under section
31 421.7 for each month computed from the date the payment was
32 due, counting each fraction of a month as an entire month. The
33 penalty and interest shall be paid to the county treasurer, or
34 in the case of penalty and interest associated with a municipal
35 transfer replacement tax to the city financial officer, and

LSB 1427SV (2) 85

-15-

md/sc

15/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 shall be disposed of in the same manner as other receipts under
2 this chapter. Unpaid penalties and interest may be enforced in
3 the same manner as provided for unpaid replacement tax under
4 this chapter.

5 2. A taxpayer, or officer, member, or employee of the
6 taxpayer, who willfully attempts to evade the replacement tax
7 imposed or the payment of the replacement tax is guilty of a
8 class "D" felony.

9 3. The issuance of a certificate by the director or a county
10 treasurer stating that a replacement tax has not been paid,
11 that a return has not been filed, or that information has not
12 been supplied pursuant to this chapter is prima facie evidence
13 of such failure.

14 4. A taxpayer, or officer, member, or employee of the
15 taxpayer, required to pay a replacement tax, or required to
16 make, sign, or file an annual return or supplemental return,
17 who willfully makes a false or fraudulent annual return, or
18 who willfully fails to pay at least ninety percent of the
19 replacement tax or willfully fails to make, sign, or file the
20 annual return, as required, is guilty of a fraudulent practice.

21 5. For purposes of determining the place of trial for a
22 violation of this section, the situs of an offense is in the
23 county of the residence of the taxpayer, officer, member, or
24 employee of the taxpayer charged with the offense, unless
25 the taxpayer, officer, member, or employee of the taxpayer
26 is a nonresident of this state or the residence cannot be
27 established, in which event the situs of the offense is in Polk
28 county.

29 6. Prosecution for an offense specified in this section
30 shall be commenced within six years after the commission of the
31 offense.

32 Sec. 19. NEW SECTION. 437B.10 Correction of errors —
33 refunds or credits of replacement tax paid — information
34 confidential — penalty.

35 1. a. If an amount of replacement tax, penalty, or interest



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 has been paid which was not due under this chapter, a county
2 treasurer to whom such erroneous payment was made shall do one
3 of the following:

4 (1) Credit the amount of the erroneous payment against any
5 replacement tax due, or to become due, from the taxpayer on the
6 books of the city or county.

7 (2) Refund the amount of the erroneous payment to the
8 taxpayer.

9 b. Claims for refund or credit of replacement taxes paid
10 shall be filed with the director. A claim for refund or credit
11 that is not filed with the director within three years after
12 the replacement tax payment upon which a refund or credit
13 is claimed became due, or one year after the replacement
14 tax payment was made, whichever time is later, shall not be
15 allowed. A claim for refund or credit of tax alleged to be
16 unconstitutional not filed with the director within ninety days
17 after the replacement tax payment upon which a refund or credit
18 is claimed became due shall not be allowed. As a precondition
19 for claiming a refund or credit of alleged unconstitutional
20 taxes, such taxes must be paid under written protest which
21 specifies the particulars of the alleged unconstitutionality.
22 Claims for refund or credit may only be made by, and refunds or
23 credits may only be made to, the person responsible for paying
24 the replacement tax, or such person's successors. The director
25 shall notify affected county treasurers of the acceptance or
26 denial of any refund claim. Section 421.10 applies to claims
27 denied by the director.

28 2. a. It is unlawful for any present or former officer or
29 employee of the state to divulge or to make known in any manner
30 to any person the gallons of water delivered by a water utility
31 disclosed on a tax return, return information, or investigative
32 or audit information. A person who violates this section is
33 guilty of a serious misdemeanor. If the offender is an officer
34 or employee of the state, such person, in addition to any other
35 penalty, shall also be dismissed from office or discharged from

LSB 1427SV (2) 85

-17-

md/sc

17/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 employment. This section does not prohibit turning over to
2 duly authorized officers of the United States or tax officials
3 of other states such information pursuant to agreement between
4 the director and the secretary of the treasury of the United
5 States or the secretary's delegate or pursuant to a reciprocal
6 agreement with another state.

7 *b.* Local taxing authority employees are deemed to be
8 officers and employees of the state for purposes this of
9 subsection.

10 3. Unless otherwise expressly permitted by a section
11 referencing this chapter, the gallons of water delivered by a
12 taxpayer in a service area shall not be divulged to any person
13 or entity, other than the taxpayer, the department of revenue,
14 or the internal revenue service for use in a matter unrelated
15 to tax administration. This prohibition precludes persons or
16 entities other than the taxpayer, the department of revenue, or
17 the internal revenue service from obtaining such information
18 from the department of revenue. A subpoena, order, or process
19 which requires the department of revenue to produce such
20 information to a person or entity, other than the taxpayer, the
21 department of revenue, or internal revenue service, for use in
22 a nontax proceeding is void.

23 4. Notwithstanding subsections 2 and 3, the chief financial
24 officer of any local taxing authority and any designee of such
25 officer shall have access to any computations made by the
26 director pursuant to the provisions of this chapter, and any
27 tax return or other information used by the director in making
28 such computations, which affect the replacement tax owed by any
29 such taxpayer.

30 5. Claims for refund or credit of special utility property
31 tax levies shall be filed with the appropriate county
32 treasurer. Subsection 1 applies with respect to the special
33 utility property tax levy and the county treasurer shall have
34 the same authority as is granted to the director under this
35 section.



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 Sec. 20. NEW SECTION. **437B.11 Allocation of revenue.**

2 1. The director and the department of management shall
3 compute the allocation of all replacement tax revenues among
4 the local taxing districts in accordance with this section and
5 shall report such allocation by local taxing districts to the
6 county treasurers on or before August 15 following a tax year.

7 2. The director shall determine and report to the department
8 of management the total replacement taxes to be collected from
9 each taxpayer for the tax year on or before July 30 following
10 such tax year.

11 3. *a.* All replacement taxes owed by a taxpayer shall
12 be allocated among the local taxing districts in which such
13 taxpayer's property is located in accordance with a general
14 allocation formula determined by the department of management
15 on the basis of general property tax equivalents. General
16 property tax equivalents shall be determined by applying the
17 levy rates reported by each local taxing district to the
18 department of management on or before June 30 following a tax
19 year to the taxable value of taxpayer property allocated to
20 each such local taxing district as adjusted and reported to
21 the department of management in such tax year by the director
22 pursuant to the procedures required pursuant to section
23 437B.15. The general allocation formula for a tax year shall
24 allocate to each local taxing district that portion of the
25 replacement taxes owed by each taxpayer which bears the same
26 ratio as such taxpayer's general property tax equivalents for
27 each local taxing district bears to such taxpayer's total
28 general property tax equivalents for all local taxing districts
29 in Iowa.

30 *b.* If, during the tax year, a taxpayer transferred operating
31 property or an interest in operating property to another
32 taxpayer, the transferee taxpayer's replacement tax associated
33 with that property shall be allocated, for the tax year in
34 which the transfer occurred, under this section in accordance
35 with the general allocation formula on the basis of the general



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 property tax equivalents of the transferor taxpayer.
2 *c.* Notwithstanding the provisions of this section, if during
3 the tax year a person who was not a taxpayer during the prior
4 tax year acquires a new major addition, as defined in section
5 437B.2, subsection 8, paragraph "a", subparagraph (4), the
6 replacement tax associated with that major addition shall be
7 allocated, for that tax year, under this section in accordance
8 with the general allocating formula on the basis of the general
9 property tax equivalents established under paragraph "a" of
10 this subsection, except that the levy rates established and
11 reported to the department of management on or before June 30
12 following the tax year in which the major addition was acquired
13 shall be applied to the prorated assessed value of the major
14 addition. For purposes of this paragraph, *"prorated assessed*
15 *value of the major addition"* means the assessed value of the
16 major addition as of January 1 of the year following the tax
17 year in which the major addition was acquired multiplied by the
18 percentage derived by dividing the number of months that the
19 major addition existed during the tax year by twelve, counting
20 any portion of a month as a full month.
21 4. On or before August 31 following tax years 2013, 2014,
22 and 2015, each county treasurer shall compute a special
23 utility property tax levy or tax credit for each taxpayer for
24 which a replacement tax liability for each such tax year is
25 reported to the county treasurer pursuant to subsection 1, and
26 shall notify the taxpayer of the amount of such tax levy or
27 tax credit. The amount of the special utility property tax
28 levy or credit shall be determined for each taxpayer by the
29 county treasurer by comparing the taxpayer's total replacement
30 tax liability allocated to taxing districts in the county
31 pursuant to this section with the anticipated tax revenues
32 from the taxpayer for all taxing districts in the county. If
33 the taxpayer's total replacement tax liability allocated to
34 taxing districts in the county is less than the anticipated
35 tax revenues from the taxpayer for all taxing districts in



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 the county, the county treasurer shall levy a special utility
2 property tax equal to the shortfall which shall be added to
3 and collected with the replacement tax owed by the taxpayer
4 to the county treasurer for the tax year pursuant to section
5 437B.4, subsection 3. If the taxpayer's total replacement tax
6 liability allocated to taxing districts in the county exceeds
7 the anticipated tax revenues from the taxpayer for all taxing
8 districts in the county, the county treasurer shall issue a
9 credit to the taxpayer which shall be applied to reduce the
10 taxpayer's replacement tax liability to the county treasurer
11 for the tax year. If the taxpayer's total replacement tax
12 liability allocated to taxing districts in the county equals
13 the anticipated tax revenues from the taxpayer for all taxing
14 districts in the county, no levy or credit is required.
15 Replacement tax liability for purposes of this subsection means
16 replacement tax liability before credits allowed by section
17 437B.4, subsection 5. A recalculation of a special utility
18 property tax levy or credit shall not be made as a result
19 of a subsequent recalculation of replacement tax liability
20 under section 437B.4, subsection 5, or adjustment to assessed
21 value under section 437B.15. *"Anticipated tax revenues from a*
22 *taxpayer"* means the product of the total levy rates imposed
23 by the taxing districts and the value of taxpayer property
24 allocated to the taxing districts and reported to the county
25 auditor. Special utility property tax levies and credits
26 shall be treated as replacement taxes for purposes of section
27 437B.7. If a special utility property tax levy payment becomes
28 delinquent, the delinquent payment shall accrue interest and
29 penalty in the same manner and amount as the replacement tax
30 under section 437B.9.

31 5. The replacement tax, as adjusted by any special utility
32 property tax levy or credit and remitted to a county treasurer
33 by each taxpayer, shall be treated as a property tax when
34 received and shall be disbursed by the county treasurer
35 as taxes on real estate. Notwithstanding the allocation

LSB 1427SV (2) 85

-21-

md/sc

21/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 provisions of this section, nothing in this section shall deny
2 any municipality which has enacted an ordinance or entered
3 into an agreement for the division and allocation of taxes
4 authorized under section 403.19 and under which ordinance or
5 agreement the taxes collected in respect of properties owned
6 by any of the taxpayers remitting replacement taxes pursuant
7 to the provisions of this chapter are being divided and
8 allocated, the right to receive its share of the replacement
9 tax revenues collected for any year which would otherwise be
10 paid to such municipality under the terms of any such ordinance
11 or agreement had this chapter not been enacted. To the extent
12 that adjustment must be made to the allocation described in
13 this section to give effect to the terms of such ordinances
14 or agreements, the department of management and the county
15 treasurer shall make such adjustments.

16 6. In lieu of the adjustment provided for in subsection 5,
17 the assessed value of property described in section 403.19,
18 subsection 1, may be reduced by the city or county by the
19 amount of the taxable value of the property described in
20 section 437B.12 included in such area on January 1, 2011,
21 pursuant to amendment of the ordinance adopted by such city or
22 county pursuant to section 403.19.

23 7. The utility replacement tax task force created in
24 section 437A.15 shall study the effects of the replacement
25 tax on local taxing authorities, local taxing districts,
26 consumers, and taxpayers through January 1, 2016. If the task
27 force recommends modifications to the replacement tax that
28 will further the purposes of tax neutrality for local taxing
29 authorities, local taxing districts, taxpayers, and consumers,
30 consistent with the stated purposes of this chapter, the
31 department of management shall transmit those recommendations
32 to the general assembly.

33 Sec. 21. NEW SECTION. **437B.12 Assessment exclusive.**

34 All operating property and all other property that is
35 primarily and directly used in the delivery of water subject



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 to replacement tax is exempt from taxation except as otherwise
2 provided by this chapter.

3 Sec. 22. NEW SECTION. 437B.13 Statutes applicable — rate
4 calculations.

5 1. The director shall administer and enforce the
6 replacement tax imposed by this chapter in the same manner as
7 provided in and subject to sections 422.68, 422.70, 422.71, and
8 422.75.

9 2. The calculation of tax rates and adjustments to
10 such rates by the director pursuant to this chapter do not
11 constitute rulemaking subject to the provisions of chapter 17A.

12 Sec. 23. NEW SECTION. 437B.14 Tax imposition.

13 An annual statewide property tax of three cents per one
14 thousand dollars of assessed value is imposed upon all property
15 described in section 437B.12 on the assessment date of January
16 1.

17 Sec. 24. NEW SECTION. 437B.15 Adjustment to assessed value
18 — reporting requirements.

19 1. a. A taxpayer whose property is subject to the statewide
20 property tax shall report to the director by July 1, 2013, and
21 by May 1 of each subsequent tax year, on forms prescribed by
22 the director, the book value, as of the beginning and end of
23 the preceding calendar year, of all of the following:

24 (1) The local amount of any major addition by local taxing
25 district.

26 (2) The statewide amount of any major addition without
27 notation of location.

28 (3) Any building in Iowa at acquisition cost of more than
29 ten million dollars that was originally placed in service by
30 the taxpayer prior to January 1, 2012, and that was transferred
31 or disposed of in the preceding calendar year, listed by local
32 taxing district.

33 (4) All other taxpayer property without notation of
34 location.

35 (5) The local amount of any major addition eligible for the

LSB 1427SV (2) 85

-23-

md/sc

23/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 urban revitalization exemption provided for in chapter 404, by
2 situs.

3 (6) All other transferred taxpayer property, in addition
4 to any transferred property reported under subparagraph (3),
5 listed by local taxing district.

6 (7) Any water utility operating property at acquisition
7 cost of more than one million dollars that was transferred or
8 disposed of in the preceding calendar year, listed by local
9 taxing district.

10 *b.* For purposes of this section:

11 (1) "*Book value*" means acquisition cost less accumulated
12 depreciation determined under generally accepted accounting
13 principles.

14 (2) "*Taxpayer property*" means property described in section
15 437B.12.

16 (3) "*To dispose of*" means to sell, abandon, decommission,
17 or retire an asset.

18 (4) "*Transfer*" means a transaction which results in a change
19 of ownership of taxpayer property and includes a capital lease
20 transaction.

21 *c.* For purposes of this subsection, "*taxpayer*" includes a
22 person who would have been a taxpayer in calendar year 2012
23 had the provisions of this chapter been in effect for the 2012
24 assessment year.

25 *d.* If a taxpayer owns or leases pursuant to a capital lease
26 less than the entire interest in a major addition, the local
27 amount and statewide amount, if any, of such major addition
28 shall be apportioned to the taxpayer on the basis of its
29 percentage interest in such major addition.

30 2. *a.* Beginning January 1, 2013, the assessed value of
31 taxpayer property shall be adjusted annually as provided in
32 this section. The director, with respect to each taxpayer,
33 shall do all of the following:

34 (1) Adjust the assessed value of taxpayer property in
35 each local taxing district by the change in book value during

LSB 1427SV (2) 85

-24-

md/sc

24/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 the preceding calendar year of the local amount of any major
2 addition reported within such local taxing district.

3 (2) Adjust the assessed value of taxpayer property in each
4 local taxing district by allocating the change in book value
5 during the preceding calendar year of the statewide amount
6 and all other taxpayer property described in subsection 1,
7 paragraph "a", subparagraph (5), to the assessed value of
8 all taxpayer property in the state pro rata according to its
9 preadjustment value.

10 (3) In the case of taxpayer property described in subsection
11 1, paragraph "a", subparagraphs (3), (4), and (7), decrease
12 the assessed value of taxpayer property in each local taxing
13 district by the assessed value reported within such local
14 taxing district.

15 (4) In the event of a merger or consolidation of two or more
16 taxpayers, to determine the assessed value of the surviving
17 taxpayer, combine the assessed values of such taxpayers
18 immediately prior to the merger or consolidation.

19 (5) In the event any taxpayer property is eligible for the
20 urban revitalization tax exemption described in chapter 404,
21 adjust the assessed value of taxpayer property within each
22 affected local taxing district to reflect such exemption.

23 (6) In the event the assessed value of taxpayer property is
24 adjusted as a result of taxpayer appeals, reduce the assessed
25 value of taxpayer property in each local taxing district to
26 reflect such adjustment. The adjustment shall be allocated
27 in proportion to the allocation of the taxpayer's assessed
28 value among the local taxing districts determined without
29 regard to this adjustment. An adjustment to the assessed
30 value of taxpayer property shall be made as of January 1 of
31 the year following the date on which the adjustment is finally
32 determined.

33 b. In no event shall the adjustments set forth in this
34 subsection reduce the assessed value of taxpayer property in
35 any local taxing district below zero.



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 *c.* The director, on or before October 31 of each assessment
2 year, shall report to the department of management and to the
3 auditor of each county the adjusted assessed value of taxpayer
4 property as of January 1 of such assessment year for each local
5 taxing district. For purposes of this subsection, the assessed
6 value of taxpayer property in each local taxing district
7 subject to adjustment under this section by the director means
8 the assessed value of such property as of the preceding January
9 1 as determined and allocated among the local taxing districts
10 by the director.

11 *d.* Nothing in this chapter shall be interpreted to authorize
12 local taxing authorities to exclude from the calculation of
13 levy rates the taxable value of taxpayer property reported to
14 county auditors pursuant to this subsection.

15 *e.* In addition to reporting the assessed values as described
16 in this subsection, the director, on or before October 31 of
17 each assessment year, shall also report to the department of
18 management and to the auditor of each county the taxable value
19 of taxpayer property as of January 1 of such assessment year
20 for each local taxing district. For purposes of this chapter,
21 "*taxable value*" means the value for all property subject to
22 the replacement tax annually determined by the director, by
23 dividing the estimated annual replacement tax liability for
24 that property by the current fiscal year's consolidated taxing
25 district rate for the taxing district where that property is
26 located, then multiplying the quotient by one thousand. A
27 taxpayer who paid more than five hundred thousand dollars in
28 replacement tax in the previous tax year or who believes the
29 taxpayer's replacement tax liability will vary more than ten
30 percent from the previous tax year shall report to the director
31 by October 1 of the current calendar year, on forms prescribed
32 by the director, the estimated replacement tax liability that
33 will be attributable to all of the taxpayer's property subject
34 to replacement tax for the current tax year. The department
35 shall utilize the estimated replacement tax liability as



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 reported by the taxpayer or the taxpayer's prior year's
2 replacement tax amounts to estimate the current tax year's
3 taxable value for that property. Furthermore, a taxpayer
4 who has a new major addition of operating property which is
5 put into service for the first time in the current calendar
6 year shall report to the director by October 1 of the current
7 calendar year, or at the time the major addition is put into
8 service, whichever time is later, on forms prescribed by the
9 director, the cost of the major addition and, if not previously
10 reported, shall report the estimated replacement taxes which
11 that asset will generate in the current calendar year. For
12 the purposes of computing the taxable value of property in a
13 taxing district, the taxing district's share of the estimated
14 replacement tax liability shall be the taxing district's
15 percentage share of the assessed value allocated by property
16 tax equivalent multiplied by the total estimated replacement
17 tax. The assessed value allocated by property tax equivalent
18 shall be determined by dividing the taxpayer's current year
19 assessed valuation in a taxing district by one thousand, and
20 then multiplying by the prior year's consolidated tax rate.

21 Sec. 25. NEW SECTION. 437B.16 Tax exemptions.

22 Except as provided in section 437B.12, all property tax
23 exemptions in the Code do not apply to property subject to the
24 statewide property tax unless such exemptions expressly refer
25 to the statewide property tax, except that if property was
26 exempt from property tax on January 1, 2013, such exemption
27 shall continue until the exemption expires, is phased out, or
28 is repealed. The property of a taxpayer who does not owe any
29 replacement tax is exempt from the statewide property tax for
30 the coinciding assessment year.

31 Sec. 26. NEW SECTION. 437B.17 Return and payment
32 requirements.

33 1. Each water utility whose property is subject to the
34 statewide property tax shall file with the director a return,
35 on or before March 31 following the assessment year, including

LSB 1427SV (2) 85
md/sc

27/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 but not limited to the following information:

2 a. The assessed value of property subject to the statewide
3 property tax.

4 b. The amount of statewide property tax computed on such
5 assessed value.

6 2. The first return under subsection 1 is due on or before
7 February 28, 2014.

8 3. A return shall be signed by an officer, or other person
9 duly authorized by the taxpayer, and must be certified as
10 correct and in accordance with rules and forms prescribed by
11 the director.

12 4. At the time of filing the return with the director,
13 the taxpayer shall calculate the statewide property tax owed
14 for the assessment year and shall remit to the director the
15 statewide property tax required to be shown due on the return.

16 5. Notwithstanding subsections 1 through 4, a taxpayer
17 is not required to file a return under this section or to
18 remit any statewide property tax for any tax year in which the
19 taxpayer's statewide property tax liability is one dollar or
20 less.

21 Sec. 27. NEW SECTION. 437B.18 Statutes applicable.

22 1. Sections 437B.5, 437B.6, 437B.8, and 437B.9, and section
23 437B.10, subsection 1, are applicable to water utilities whose
24 property is subject to the statewide property tax.

25 2. a. Section 422.26 applies with respect to the statewide
26 property tax and penalties imposed by this chapter, except
27 that, as applied to any tax imposed by this chapter, the lien
28 provided shall be prior to and superior over all subsequent
29 liens upon any personal property within this state or right
30 to such personal property belonging to the taxpayer, without
31 the necessity of recording the lien as provided in section
32 422.26. The requirement for recording, as applied to the
33 statewide property tax imposed by this chapter, shall apply
34 only to a lien upon real property. In order to preserve such
35 lien against subsequent mortgagees, purchasers, or judgment



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 creditors, for value and without notice of the lien, on any
2 real property situated in a county, the director shall file
3 with the recorder of the county in which the real property is
4 located a notice of the lien.

5 *b.* The county recorder of each county shall index each lien
6 showing the applicable entries specified in sections 558.49
7 and 558.52 and showing, under the names of taxpayers arranged
8 alphabetically, all of the following:

- 9 (1) The name of the taxpayer.
- 10 (2) The name "State of Iowa" as claimant.
- 11 (3) Time the notice of lien was filed for recording.
- 12 (4) Date of notice.
- 13 (5) Amount of lien then due.
- 14 (6) Date of assessment.
- 15 (7) Date when the lien is satisfied.

16 *c.* The recorder shall endorse on each notice of lien the
17 day, hour, and minute when filed for recording and the document
18 reference number, shall preserve such notice, and shall
19 promptly record the lien in the manner provided for recording
20 real estate mortgages. The lien is effective from the time of
21 the indexing of the lien.

22 *d.* The director, from moneys appropriated to the department
23 of revenue for this purpose, shall pay recording fees as
24 provided in section 331.604 for the recording of the lien, or
25 for its satisfaction.

26 *e.* Upon the payment of the statewide property tax as to
27 which the director has filed notice with a county recorder, the
28 director shall promptly file with the recorder a satisfaction
29 of the statewide property tax. The recorder shall enter the
30 satisfaction on the notice on file in the recorder's office and
31 indicate that fact on the index.

32 Sec. 28. NEW SECTION. 437B.19 **Deposit of tax proceeds.**

33 All revenues received from imposition of the statewide
34 property tax shall be deposited in the general fund of the
35 state. Fifty percent of the revenues shall be available, as



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 appropriated by the general assembly, to the department of
2 management for salaries, support, services, and equipment to
3 administer the replacement tax. The balance of the revenues
4 shall be available, as appropriated by the general assembly, to
5 the department of revenue for salaries, support, services, and
6 equipment to administer and enforce the replacement tax and the
7 statewide property tax.

8 Sec. 29. NEW SECTION. **437B.20 Records.**

9 Each water utility that is subject to the replacement tax or
10 the statewide property tax shall maintain records associated
11 with the replacement tax and the assessed value of property
12 subject to the statewide property tax for a period of five
13 years following the later of the original due date for filing a
14 return pursuant to sections 437B.4 and 437B.17 in which such
15 taxes are reported, or the date on which either such return is
16 filed. Such records shall include those associated with any
17 additions or dispositions of property, and the allocation of
18 such property among local taxing districts.

19 Sec. 30. NEW SECTION. **437B.21 Rules.**

20 The director of revenue may adopt rules pursuant to chapter
21 17A for the administration and enforcement of this chapter.

22 Sec. 31. Section 441.73, subsection 1, Code 2013, is amended
23 to read as follows:

24 1. A litigation expense fund is created in the state
25 treasury. The litigation expense fund shall be used for the
26 payment of litigation expenses incurred by the state to defend
27 property valuations established by the director of revenue
28 pursuant to section 428.24 and chapters 433, 434, 437, 437A,
29 437B, and 438, and for the payment of litigation expenses
30 incurred by the state to defend the imposition of replacement
31 taxes and statewide property taxes under ~~chapter~~ chapters 437A
32 and 437B.

33 Sec. 32. Section 443.2, unnumbered paragraph 2, Code 2013,
34 is amended to read as follows:

35 The county auditor shall list the aggregate actual value



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 and the aggregate taxable value of all taxable property within
2 the county and each political subdivision including property
3 subject to the statewide property tax imposed under section
4 437A.18 or 437B.14 on the tax list in order that the actual
5 value of the taxable property within the county or a political
6 subdivision may be ascertained and shown by the tax list for
7 the purpose of computing the debt-incurring capacity of the
8 county or political subdivision. As used in this section,
9 "actual value" is the value determined under section 441.21,
10 subsections 1 to 3, prior to the reduction to a percentage of
11 actual value as otherwise provided in section 441.21. "Actual
12 value" of property subject to statewide property tax is the
13 assessed value under section 437A.18 or 437B.14.

14 Sec. 33. Section 476.6, subsection 19, paragraphs a and b,
15 Code 2013, are amended to read as follows:

16 a. The costs of the replacement tax imposed pursuant to
17 chapter 437A or 437B shall be reflected in the charges of
18 utilities subject to rate regulation, in lieu of the utilities'
19 costs of property taxes. The imposition of the replacement
20 taxes pursuant to chapter 437A is not intended to initiate any
21 change in the rates and charges for the sale of electricity,
22 the sale of natural gas, or the transportation of natural gas
23 that is subject to regulation by the board and in effect on
24 January 1, 1999. The implementation and initial imposition of
25 the replacement taxes pursuant to chapter 437B is not intended
26 to result in an increase in the rates and charges for the sale
27 of water that is subject to regulation by the board and in
28 effect on January 1, 2013.

29 b. The cost of the replacement taxes imposed by chapter 437A
30 or 437B shall be allocated among and within customer classes in
31 a manner that will replicate the tax cost burden of the current
32 property tax on individual customers to the maximum extent
33 practicable.

34 Sec. 34. IMPLEMENTATION — EMERGENCY RULES. The department
35 of revenue shall adopt administrative rules under section



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 17A.4, subsection 3, and section 17A.5, subsection 2, paragraph
2 "b", to implement this Act including but not limited to rules
3 requiring water utilities to report all information and data
4 necessary for the department to carry out the provisions of
5 this Act and the rules shall be effective immediately upon
6 filing unless a later date is specified in the rules. Any
7 rules adopted in accordance with the provisions of this
8 section shall also be published as notice of intended action
9 as provided in section 17A.4.

10 Sec. 35. EFFECTIVE UPON ENACTMENT. This Act, being deemed
11 of immediate importance, takes effect upon enactment.

12 Sec. 36. RETROACTIVE APPLICABILITY. This Act applies
13 retroactively to property tax assessment years and replacement
14 tax years beginning on or after January 1, 2013.

15 EXPLANATION

16 This bill enacts new Code chapter 437B, which establishes
17 a water utility replacement tax and statewide property tax
18 imposed on rate-regulated water utility property.

19 The bill imposes a replacement delivery tax on each water
20 utility that delivers water to a consumer within the water
21 utility's service area, as defined in the bill. The bill
22 defines "water utility" or "rate-regulated water utility" to
23 mean a person engaged primarily in the production, delivery,
24 service, or sale of water in a service area, whether formed
25 or organized under the laws of this state or elsewhere, and
26 subject to the rate and service regulation of the utilities
27 board pursuant to Code chapter 476. Under the bill, however,
28 "water utility" does not include a cooperative, municipal
29 utility, or other entity engaged primarily in such activities
30 that is not under the jurisdiction of the utilities board.

31 The replacement delivery tax imposed in the bill is equal to
32 the number of gallons of water delivered to consumers in the
33 water utility's service area by the taxpayer during the tax
34 year multiplied by the replacement delivery tax rate in effect
35 for the service area. The director of revenue is required to



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 calculate the replacement delivery tax rate for each service
2 area using a methodology specified in the bill. The bill also
3 establishes conditions under which the replacement delivery
4 tax rate shall be adjusted for specific service areas. The
5 replacement delivery tax rate in effect for each service area
6 must be published annually by the director of revenue in the
7 Iowa administrative bulletin. The bill also provides for the
8 recalculation of replacement delivery tax rates so that the
9 total amount of replacement delivery taxes imposed on a water
10 utility for tax years 2013, 2014, and 2015 is not less than the
11 water utility's centrally assessed property tax liability for
12 assessment year 2010.

13 Each taxpayer subject to the water utility replacement tax
14 imposed under new Code chapter 437B must file on or before
15 March 31 following a tax year with the director of revenue a
16 return signed by an officer or other person authorized by the
17 water utility that includes specified information relating
18 to the total taxable gallons of water delivered by the water
19 utility to consumers within the service area during the tax
20 year and the tentative replacement taxes due for the tax year.

21 The bill provides that a taxpayer shall not be required to
22 file a return or remit any replacement tax for any tax year in
23 which the taxpayer's replacement tax liability before credits
24 is \$300 or less.

25 The bill specifies the duties of the department of revenue
26 for the calculation of the tentative replacement tax due
27 for each tax year, for making applicable adjustments to the
28 tentative replacement tax amounts, and for the examination of
29 filed returns.

30 Under the bill, actions of the director of revenue under new
31 Code chapter 437B are reviewable pursuant to Code chapter 17A
32 (Iowa Administrative Procedure Act).

33 The bill provides for the filing of a lien when a taxpayer
34 who is liable to pay a tax imposed by new Code chapter 437B
35 refuses or neglects to pay such tax.

LSB 1427SV (2) 85

-33-

md/sc

33/37



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 The bill provides that a taxpayer is subject to the
2 penalty provisions in Code section 421.27 with respect to any
3 replacement tax due under new Code chapter 437B and requires
4 a taxpayer to also pay interest on delinquent replacement tax
5 amounts at the rate in effect under Code section 421.7. A
6 taxpayer, or officer, member, or employee of the taxpayer, who
7 willfully attempts to evade the replacement tax imposed or the
8 payment of the replacement tax is guilty of a class "D" felony.
9 In addition, a taxpayer, or officer, member, or employee of the
10 taxpayer, required to pay a replacement tax, or required to
11 make, sign, or file an annual return or supplemental return,
12 who willfully makes a false or fraudulent annual return, or who
13 willfully fails to pay at least 90 percent of the replacement
14 tax or willfully fails to make, sign, or file the annual
15 return, as required, is guilty of a fraudulent practice. The
16 bill provides that prosecution for such offenses shall be
17 commenced within six years after the commission of the offense.
18 The bill specifies the procedures for refunding or providing
19 a credit for the payment of a replacement tax, penalty, or
20 interest which was not due under new Code chapter 437B.
21 Under the bill, it is unlawful for any present or former
22 officer or employee of the state to divulge or to make known in
23 any manner to any person, except specified government entities,
24 the gallons of water delivered by a water utility disclosed on
25 a tax return, return information, or investigative or audit
26 information. A person who violates this provision of the
27 bill is guilty of a serious misdemeanor. In addition, if the
28 offender is an officer or employee of the state, such person,
29 in addition to any other penalty, shall also be dismissed from
30 office or discharged from employment.
31 The bill requires the director of revenue and the department
32 of management to compute the allocation of all replacement
33 tax revenues among the local taxing districts and report such
34 allocation by local taxing districts to the county treasurers
35 on or before August 15 following a tax year. Under the bill,



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 all replacement taxes owed by a taxpayer shall be allocated
2 among the local taxing districts in which such taxpayer's
3 property is located in accordance with a general allocation
4 formula determined by the department of management on the basis
5 of general property tax equivalents, as determined in the bill.
6 The general allocation formula for a tax year shall allocate
7 to each local taxing district that portion of the replacement
8 taxes owed by each taxpayer which bears the same ratio as such
9 taxpayer's general property tax equivalents for each local
10 taxing district bears to such taxpayer's total general property
11 tax equivalents for all local taxing districts in the state.
12 The bill provides for the adjustments to the allocations based
13 on certain specified conditions.

14 The bill provides that on or before August 31 following
15 tax years 2013, 2014, and 2015, each county treasurer shall
16 compute a special utility property tax levy or tax credit for
17 each taxpayer for which a replacement tax liability for each
18 such tax year is reported to the county treasurer and shall
19 notify the taxpayer of the amount of such tax levy or tax
20 credit. The amount of the special utility property tax levy
21 or credit shall be determined for each taxpayer by the county
22 treasurer by comparing the taxpayer's total replacement tax
23 liability allocated to taxing districts in the county with
24 the anticipated tax revenues from the taxpayer for all taxing
25 districts in the county. If the taxpayer's total replacement
26 tax liability allocated to taxing districts in the county is
27 less than the anticipated tax revenues from the taxpayer for
28 all taxing districts in the county, the county treasurer shall
29 levy a special utility property tax equal to the shortfall
30 which shall be added to and collected with the replacement tax
31 owed by the taxpayer to the county treasurer for the tax year.
32 If the taxpayer's total replacement tax liability allocated
33 to taxing districts in the county exceeds the anticipated
34 tax revenues from the taxpayer for all taxing districts in
35 the county, the county treasurer shall issue a credit to the



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 taxpayer which shall be applied to reduce the taxpayer's
2 replacement tax liability to the county treasurer for the tax
3 year.

4 The replacement tax, as adjusted by any special utility
5 property tax levy or credit and remitted to a county treasurer
6 by each taxpayer, shall be treated as a property tax when
7 received and shall be disbursed by the county treasurer as
8 taxes on real estate. The bill specifies the manner in which
9 replacement tax revenue under new Code chapter 437B shall be
10 apportioned for property subject to division and allocation of
11 taxes authorized under Code section 403.19.

12 The bill requires the utility replacement tax task force
13 created in Code section 437A.15 to study the effects of the
14 replacement tax on local taxing authorities, local taxing
15 districts, consumers, and taxpayers through January 1, 2016,
16 and authorizes the utility replacement task force to make
17 appropriate recommendations to the general assembly.

18 The bill specifies that all operating property and all
19 other property that is primarily and directly used in the
20 delivery of water subject to the replacement tax is exempt
21 from taxation except as otherwise provided by new Code chapter
22 437B, which, in addition to the replacement tax, imposes the
23 statewide property tax levy of three cents per \$1,000 of
24 assessed value. The bill requires a taxpayer whose property
25 is subject to the statewide property tax to report to the
26 director of revenue specified property and value information
27 relating to such property and file a return with the director
28 of revenue specifying the assessed value of property subject to
29 the statewide property tax and the amount of statewide property
30 tax computed on such assessed value.

31 Under the bill, all revenues received from imposition of
32 the statewide property tax shall be deposited in the general
33 fund of the state. Fifty percent of the revenues shall be
34 available, as appropriated by the general assembly, to the
35 department of management for salaries, support, services, and



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 451

1 equipment to administer the replacement tax. The balance
2 of the revenues shall be available, as appropriated by the
3 general assembly, to the department of revenue for salaries,
4 support, services, and equipment to administer and enforce the
5 replacement tax and the statewide property tax.

6 The bill specifies replacement tax record retention and
7 maintenance requirements for water utilities.

8 The bill authorizes the director of revenue to adopt
9 rules pursuant to Code chapter 17A for the administration
10 and enforcement of new Code chapter 437B. In addition, the
11 bill authorizes the department of revenue to adopt emergency
12 administrative rules to implement the bill including but not
13 limited to rules requiring water utilities to report all
14 information and data necessary for the department to carry out
15 the provisions of the bill.

16 The bill makes corresponding changes to other provisions of
17 the Code to reflect the enactment of new Code chapter 437B.

18 The bill takes effect upon enactment and applies
19 retroactively to property tax assessment years and replacement
20 tax years beginning on or after January 1, 2013.



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

Senate File 452 - Introduced

SENATE FILE 452
BY COMMITTEE ON APPROPRIATIONS

A BILL FOR

1 An Act relating to state and local finances by making
2 appropriations, providing for fees, providing for legal
3 responsibilities, providing for certain employee benefits,
4 and providing for properly related matters, and including
5 effective date and retroactive and other applicability
6 provisions.
7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 2530SV (2) 85
tm/jp



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 DIVISION I
2 STANDING APPROPRIATIONS AND RELATED MATTERS
3 Section 1. BUDGET PROCESS FOR FISCAL YEAR 2014-2015.
4 1. For the budget process applicable to the fiscal year
5 beginning July 1, 2014, on or before October 1, 2013, in lieu
6 of the information specified in section 8.23, subsection 1,
7 unnumbered paragraph 1, and paragraph "a", all departments and
8 establishments of the government shall transmit to the director
9 of the department of management, on blanks to be furnished by
10 the director, estimates of their expenditure requirements,
11 including every proposed expenditure, for the ensuing fiscal
12 year, together with supporting data and explanations as called
13 for by the director of the department of management after
14 consultation with the legislative services agency.
15 2. The estimates of expenditure requirements shall be
16 in a form specified by the director of the department of
17 management, and the expenditure requirements shall include all
18 proposed expenditures and shall be prioritized by program or
19 the results to be achieved. The estimates shall be accompanied
20 by performance measures for evaluating the effectiveness of the
21 programs or results.
22 Sec. 2. LIMITATIONS OF STANDING APPROPRIATIONS — FY
23 2013-2014. Notwithstanding the standing appropriations
24 in the following designated sections for the fiscal year
25 beginning July 1, 2013, and ending June 30, 2014, the amounts
26 appropriated from the general fund of the state pursuant to
27 these sections for the following designated purposes shall not
28 exceed the following amounts:
29 1. For payment for nonpublic school transportation under
30 section 285.2:
31 \$ 8,560,931
32 2. For the enforcement of chapter 453D relating to tobacco
33 product manufacturers under section 453D.8:
34 \$ 18,416
35 Sec. 3. LIMITATIONS OF STANDING APPROPRIATIONS — FY

LSB 2530SV (2) 85

-1-

tm/jp

1/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 2014-2015. Notwithstanding the standing appropriations
2 in the following designated sections for the fiscal year
3 beginning July 1, 2014, and ending June 30, 2015, the amounts
4 appropriated from the general fund of the state pursuant to
5 these sections for the following designated purposes shall not
6 exceed the following amounts:

7 1. For operational support grants and community cultural
8 grants under section 99F.11, subsection 3, paragraph "d",
9 subparagraph (1):

10 \$ 260,000

11 2. For regional tourism marketing under section 99F.11,
12 subsection 3, paragraph "d", subparagraph (2):

13 \$ 582,000

14 3. For programs for at-risk children under section 279.51:

15 \$ 6,303,095

16 4. For payment for nonpublic school transportation under
17 section 285.2:

18 \$ 8,560,931

19 5. For the enforcement of chapter 453D relating to tobacco
20 product manufacturers under section 453D.8:

21 \$ 9,208

22 Sec. 4. INSTRUCTIONAL SUPPORT STATE AID — FY 2013-2014
23 — FY 2014-2015. In lieu of the appropriation provided in
24 section 257.20, subsection 2, the appropriation for the fiscal
25 years beginning July 1, 2013, and July 1, 2014, for paying
26 instructional support state aid under section 257.20 for fiscal
27 years 2013-2014 and 2014-2015 is zero.

28 Sec. 5. Section 8.8, Code 2013, is amended to read as
29 follows:

30 **8.8 Special olympics fund — appropriation.**

31 A special olympics fund is created in the office of the
32 treasurer of state under the control of the department of
33 management. There is appropriated annually from the general
34 fund of the state to the special olympics fund ~~fifty one~~
35 hundred thousand dollars for distribution to one or more

LSB 2530SV (2) 85

-2-

tm/jp

2/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 organizations which administer special olympics programs
2 benefiting the citizens of Iowa with disabilities.

3 DIVISION II

4 MISCELLANEOUS PROVISIONS AND APPROPRIATIONS

5 Sec. 6. INDIVIDUAL DEVELOPMENT ACCOUNT PROGRAM. There is
6 appropriated from the general fund of the state to the credit
7 union division of the department of commerce for the fiscal
8 year beginning July 1, 2013, and ending June 30, 2014, the
9 following amounts, or so much thereof as is necessary, for the
10 purposes designated:

11 For costs associated with the individual development account
12 program:

13 \$ 250,000

14 Sec. 7. RENEWABLE ENERGY TRAINING AND EDUCATION. There
15 is appropriated from the general fund of the state to the
16 department of workforce development for the following fiscal
17 years, the following amounts, or so much thereof as is
18 necessary, to distribute for a public purpose to an entity
19 with a mission of educating workers and the public in the
20 various aspects of renewable energy, its usage, and related
21 occupational opportunities:

22 1. FY 2013-2014

23 \$ 150,000

24 2. FY 2014-2015

25 \$ 150,000

26 Sec. 8. PUBLIC TRANSIT. There is appropriated from the
27 general fund of the state to the department of transportation,
28 for the fiscal year beginning July 1, 2012, and ending June 30,
29 2013, the following amount, or so much thereof as is necessary,
30 for the purposes designated:

31 For distribution to the public transit systems in the state
32 for vehicle purchasing priorities:

33 \$ 5,000,000

34 For purposes of section 8.33, unencumbered or unobligated
35 moneys from the moneys appropriated in this section shall



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 not revert at the close of the fiscal year but shall remain
2 available for expenditure for the purposes designated until the
3 close of the fiscal year that ends two years after the end of
4 the fiscal year for which the appropriation was made.

5 Sec. 9. AIR TRAFFIC CONTROL TOWER. There is appropriated
6 from the general fund of the state to the department of
7 transportation, for the fiscal year beginning July 1, 2013, and
8 ending June 30, 2014, the following amount, or so much thereof
9 as is necessary, for the purposes designated:

10 For the public purpose of defraying costs associated with
11 the operation of a contract air traffic control tower which
12 holds an air agency certificate:

13 \$ 150,000

14 Moneys appropriated by this section shall be distributed
15 on a local match basis to the largest city in a county with a
16 population of more than 92,000 and less than 95,000.

17 Sec. 10. POPULATION OF CITIES — 2010-2020.

18 Notwithstanding any provision of sections 4.1 and 9F.6 to the
19 contrary, for the period beginning April 1, 2010, and ending
20 March 31, 2020, whenever the population of any city is referred
21 to in any law of this state, it shall be determined by the
22 greater of the population of the city as of the last preceding
23 certified federal census or as of the April 1, 2010, population
24 estimates base as determined by the United States census
25 bureau, unless otherwise provided.

26 Sec. 11. Section 91C.7, subsection 1, Code 2013, is amended
27 to read as follows:

28 1. A contractor who is not registered with the labor
29 commissioner as required by this chapter shall not be awarded
30 a contract to perform work for the state ~~or~~, an agency of the
31 state, or a political subdivision of the state.

32 Sec. 12. Section 99F.11, subsection 3, paragraph d,
33 subparagraph (3), Code 2013, is amended by striking the
34 subparagraph and inserting in lieu thereof the following:

35 (3) One-half of the moneys remaining after the

LSB 2530SV (2) 85

-4-

tm/jp

4/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 appropriation in subparagraph (1) is appropriated to the
2 community development division of the economic development
3 authority for distribution equally to the three state tourism
4 regions to develop public-private partnerships to market local
5 attractions.

6 Sec. 13. Section 144.26, Code 2013, is amended by adding the
7 following new subsection:

8 NEW SUBSECTION. 5. Upon the activation of an electronic
9 death record system, each person with a duty related to death
10 certificates shall participate in the electronic death record
11 system. A person with a duty related to a death certificate
12 includes but is not limited to a physician as defined in
13 section 135.1, a physician assistant, an advanced registered
14 nurse practitioner, a funeral director, and a county recorder.

15 Sec. 14. Section 261.93, subsection 2, paragraph b,
16 subparagraph (4), Code 2013, is amended to read as follows:

17 (4) Is the child of a fire fighter or police officer
18 included under section 97B.49B, who was killed in the line of
19 duty as determined by the Iowa public employees' retirement
20 system in accordance with section 97B.52, subsection 2.

21 Sec. 15. CONDITIONAL EFFECTIVE DATE. The section of this
22 division of this Act amending section 99F.11, takes effect only
23 if 2013 Iowa Acts, Senate File 300 is enacted.

24 Sec. 16. EFFECTIVE UPON ENACTMENT. The following provision
25 or provisions of this division of this Act, being deemed of
26 immediate importance, take effect upon enactment:

27 1. The section of this Act appropriating moneys to the
28 department of transportation for public transit purposes.

29 DIVISION III

30 CORRECTIVE PROVISIONS

31 Sec. 17. Section 2.12, unnumbered paragraph 4, Code 2013,
32 as amended by 2013 Iowa Acts, House File 185, section 1, is
33 amended to read as follows:

34 There is appropriated out of any funds in the state treasury
35 not otherwise appropriated such sums as may be necessary for

LSB 2530SV (2) 85

-5-

tm/jp

5/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 the fiscal year budgets of the legislative services agency
2 and the ~~ombudsman~~ office of ombudsman for salaries, support,
3 maintenance, and miscellaneous purposes to carry out their
4 statutory responsibilities. The legislative services agency
5 and the ~~ombudsman~~ office of ombudsman shall submit their
6 proposed budgets to the legislative council not later than
7 September 1 of each year. The legislative council shall review
8 and approve the proposed budgets not later than December 1 of
9 each year. The budget approved by the legislative council for
10 each of its statutory legislative agencies shall be transmitted
11 by the legislative council to the department of management on
12 or before December 1 of each year for the fiscal year beginning
13 July 1 of the following year. The department of management
14 shall submit the approved budgets received from the legislative
15 council to the governor for inclusion in the governor's
16 proposed budget for the succeeding fiscal year. The approved
17 budgets shall also be submitted to the chairpersons of the
18 committees on appropriations. The committees on appropriations
19 may allocate from the funds appropriated by this section
20 the funds contained in the approved budgets, or such other
21 amounts as specified, pursuant to a concurrent resolution to be
22 approved by both houses of the general assembly. The director
23 of the department of administrative services shall issue
24 warrants for salaries, support, maintenance, and miscellaneous
25 purposes upon requisition by the administrative head of each
26 statutory legislative agency. If the legislative council
27 elects to change the approved budget for a legislative agency
28 prior to July 1, the legislative council shall transmit the
29 amount of the budget revision to the department of management
30 prior to July 1 of the fiscal year, however, if the general
31 assembly approved the budget it cannot be changed except
32 pursuant to a concurrent resolution approved by the general
33 assembly.

34 Sec. 18. Section 2.42, subsection 14, Code 2013, as amended
35 by 2013 Iowa Acts, House File 185, section 2, is amended to

LSB 2530SV (2) 85

-6-

tm/jp

6/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 read as follows:

2 14. To hear and act upon appeals of aggrieved employees of
3 the legislative services agency and the office of ~~the~~ ombudsman
4 pursuant to rules of procedure established by the council.

5 Sec. 19. Section 2C.3, subsection 2, Code 2013, as enacted
6 by 2013 Iowa Acts, House File 185, section 4, is amended to
7 read as follows:

8 2. The ombudsman shall employ and supervise all employees
9 under the ombudsman's direction in such positions and at such
10 salaries as shall be authorized by the legislative council.
11 The legislative council shall hear and act upon appeals of
12 aggrieved employees of the office of ~~the~~ ombudsman.

13 Sec. 20. Section 2C.9, subsection 6, Code 2013, as amended
14 by 2013 Iowa Acts, House File 185, section 10, is amended to
15 read as follows:

16 6. Establish rules relating to the operation, organization,
17 and procedure of the office of ~~the~~ ombudsman. The rules are
18 exempt from chapter 17A and shall be published in the Iowa
19 administrative code.

20 Sec. 21. Section 2C.11, subsection 1, unnumbered paragraph
21 1, Code 2013, as amended by 2013 Iowa Acts, House File 185,
22 section 12, is amended to read as follows:

23 An appropriate subject for investigation by the office of
24 ~~the~~ ombudsman is an administrative action that might be:

25 Sec. 22. Section 2C.18, Code 2013, as amended by 2013
26 Iowa Acts, House File 185, section 20, is amended to read as
27 follows:

28 **2C.18 Report to general assembly.**

29 The ombudsman shall by April 1 of each year submit an
30 economically designed and reproduced report to the general
31 assembly and to the governor concerning the exercise of the
32 ~~ombudsman~~ ombudsman's functions during the preceding calendar
33 year. In discussing matters with which the ombudsman has been
34 concerned, the ombudsman shall not identify specific persons
35 if to do so would cause needless hardship. If the annual

LSB 2530SV (2) 85

-7-

tm/jp

7/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 report criticizes a named agency or official, it shall also
2 include unedited replies made by the agency or official to the
3 criticism, unless excused by the agency or official affected.

4 Sec. 23. Section 8B.21, subsection 5, paragraph e, if
5 enacted by 2013 Iowa Acts, Senate File 396, section 3, is
6 amended to read as follows:

7 e. The department of public defense shall not be required
8 to obtain any information technology services pursuant to
9 this chapter for the department of public defense that ~~is~~ are
10 provided by the office pursuant to this chapter without the
11 consent of the adjutant general.

12 Sec. 24. Section 23A.4, subsection 3, Code 2013, as enacted
13 by 2013 Iowa Acts, House File 185, section 27, is amended to
14 read as follows:

15 3. Chapter 17A and this section are the exclusive remedy
16 for violations of this chapter. However, the office of the
17 ombudsman may review violations of this chapter and make
18 recommendations as provided in chapter 2C.

19 Sec. 25. Section 29.1, Code 2013, as amended by 2013 Iowa
20 Acts, House File 307, section 9, is amended to read as follows:

21 **29.1 Department of public defense.**

22 The department of public defense is composed of the office
23 of the adjutant general and the military forces of the
24 state of Iowa. The adjutant general is the director of the
25 department of public defense and shall perform all functions,
26 responsibilities, powers, and duties ~~over~~ concerning the
27 military forces of the state of Iowa as provided in the laws of
28 the state.

29 Sec. 26. Section 35A.13, subsection 6A, paragraph b,
30 subparagraph (1), if enacted by 2013 Iowa Acts, House File 613,
31 section 2, is amended to read as follows:

32 (1) The commission may provide educational assistance funds
33 to any child who has lived in the state of Iowa for two years
34 preceding application for state educational assistance, and who
35 is the child of a person who died prior to September 11, 2001,



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 during active federal military service while serving in the
2 armed forces or during active federal military service in the
3 Iowa national guard or other military component of the United
4 States, to defray the expenses of tuition, matriculation,
5 laboratory and similar fees, books and supplies, board,
6 lodging, and any other reasonably necessary expense for the
7 child or children incident to attendance in this state at an
8 educational or training institution of college grade, or in a
9 business or vocational training school with standards approved
10 by the department. The commission shall not expend more than
11 six hundred dollars per year for educational assistance for any
12 one child under this paragraph "b".

13 Sec. 27. Section 70A.28, subsection 6, Code 2013, as amended
14 by 2013 Iowa Acts, House File 185, section 28, is amended to
15 read as follows:

16 6. Subsection 2 may also be enforced by an employee through
17 an administrative action pursuant to the requirements of this
18 subsection if the employee is not a merit system employee or
19 an employee covered by a collective bargaining agreement. An
20 employee eligible to pursue an administrative action pursuant
21 to this subsection who is discharged, suspended, demoted,
22 or otherwise receives a reduction in pay and who believes
23 the adverse employment action was taken as a result of the
24 employee's disclosure of information that was authorized
25 pursuant to subsection 2, may file an appeal of the adverse
26 employment action with the public employment relations
27 board within thirty calendar days following the later of the
28 effective date of the action or the date a finding is issued
29 to the employee by the office of the ombudsman pursuant to
30 section 2C.11A. The findings issued by the ombudsman may be
31 introduced as evidence before the public employment relations
32 board. The employee has the right to a hearing closed to the
33 public, but may request a public hearing. The hearing shall
34 otherwise be conducted in accordance with the rules of the
35 public employment relations board and the Iowa administrative



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 procedure Act, chapter 17A. If the public employment relations
2 board finds that the action taken in regard to the employee was
3 in violation of subsection 2, the employee may be reinstated
4 without loss of pay or benefits for the elapsed period, or the
5 public employment relations board may provide other appropriate
6 remedies. Decisions by the public employment relations board
7 constitute final agency action.

8 Sec. 28. Section 126.11, subsection 3, paragraph b, Code
9 2013, as amended by 2013 Iowa Acts, House File 417, section 26,
10 is amended to read as follows:

11 b. A drug dispensed by filling or refilling a written,
12 electronic, facsimile, or oral prescription of a practitioner
13 licensed by law to administer the drug is exempt from section
14 126.10, except section 126.10, subsection 1, paragraph "a",
15 section 126.10, subsection 1, paragraph "i", subparagraphs
16 (2) and (3), and section 126.10, subsection 1, paragraphs "k"
17 and "l", and the packaging requirements of section 126.10,
18 subsection 1, paragraphs "g", "h", and "p", if the drug bears
19 a label containing the name and address of the dispenser, the
20 date of the prescription or of its filling, the name of the
21 prescriber, and, if stated in the prescription, the name of the
22 patient, and the directions for use and cautionary statements,
23 if any, contained in the prescription. This exemption does not
24 apply to a drug dispensed in the course of the conduct of the
25 business of dispensing drugs pursuant to diagnosis by mail,
26 or to a drug dispensed in violation of paragraph "a" of this
27 subsection.

28 Sec. 29. Section 249A.43, subsection 3, as enacted by 2013
29 Iowa Acts, Senate File 357, section 7, is amended to read as
30 follows:

31 3. An affidavit of service of a notice of entry of judgment
32 shall be made by first class mail at the address where the
33 debtor was served with the notice of overpayment. Service
34 is completed upon mailing as specified in this ~~paragraph~~
35 subsection.

LSB 2530SV (2) 85

-10-

tm/jp

10/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 Sec. 30. Section 252D.17, subsection 1, paragraph m, as
2 enacted by 2013 Iowa Acts, House File 417, section 55, Code
3 2013, is amended to read as follows:

4 ~~m-~~ 2. The department shall establish criteria and a
5 phased-in schedule to require, no later than June 30, 2015,
6 payors of income to electronically transmit the amounts
7 withheld under an income withholding order. The department
8 shall assist payors of income in complying with the required
9 electronic transmission, and shall adopt rules setting forth
10 procedures for use in electronic transmission of funds, and
11 exemption from use of electronic transmission taking into
12 consideration any undue hardship electronic transmission
13 creates for payors of income.

14 Sec. 31. Section 263B.3, Code 2013, as amended by 2013
15 Iowa Acts, House File 417, section 63, is amended to read as
16 follows:

17 **263B.3 Agreements with federal departments.**

18 The state archaeologist is authorized to enter into
19 agreements and cooperative efforts with the federal highway
20 administrator, the United States departments of commerce,
21 interior, agriculture, and defense, and any other federal or
22 state agencies concerned with archaeological salvage or the
23 preservation of antiquities.

24 Sec. 32. Section 321.463, subsection 12A, paragraphs a and
25 c, as enacted by 2013 Iowa Acts, House File 14, section 1, are
26 amended to read as follows:

27 a. A person operating a vehicle or combination of vehicles
28 equipped with a retractable axle may raise the axle when
29 necessary to negotiate a turn, provided that the retractable
30 axle is lowered within one thousand feet following completion
31 of the turn. This paragraph does not apply to a vehicle or
32 combination of vehicles operated on an interstate highway,
33 including a ramp to or from an interstate highway, or on a
34 bridge.

35 c. This subsection does not prohibit the operation of a

LSB 2530SV (2) 85

-11-

tm/jp

11/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 vehicle or combination of vehicles equipped with a retractable
2 axle ~~from operating~~ with the retractable axle raised when the
3 vehicle or combination of vehicles is in compliance with the
4 weight limitations of this section with the retractable axle
5 raised.

6 Sec. 33. Section 327F.39, subsection 6, paragraph b, if
7 enacted by 2013 Iowa Acts, Senate File 340, section 4, is
8 amended to read as follows:

9 b. A violation of subsection 4A or rules adopted pursuant to
10 subsection 4A by a railroad worker transportation company or a
11 railroad ~~corporation~~ company is punishable as a schedule "one"
12 penalty under section 327C.5.

13 Sec. 34. Section 418.5, subsection 1, Code 2013, as amended
14 by 2013 Iowa Acts, House File 307, section 51, is amended to
15 read as follows:

16 1. The flood mitigation board is established consisting of
17 nine voting members and four ex officio, nonvoting members,
18 and is located for administrative purposes within the ~~division~~
19 department. The director of the department shall provide
20 office space, staff assistance, and necessary supplies and
21 equipment for the board. The director shall budget funds to
22 pay the necessary expenses of the board. In performing its
23 functions, the board is performing a public function on behalf
24 of the state and is a public instrumentality of the state.

25 Sec. 35. Section 426A.11, subsection 1, Code 2013, as
26 amended by 2013 Iowa Acts, House File 417, section 97, is
27 amended to read as follows:

28 1. The property, not to exceed two thousand seven hundred
29 seventy-eight dollars in taxable value of any veteran, as
30 defined in section 35.1, of the World War I.

31 Sec. 36. Section 455B.275, subsection 3A, paragraphs a and
32 b, if enacted by 2013 Iowa Acts, House File 541, section 1, are
33 amended to read as follows:

34 a. The person reconstructing the dam is only required to
35 possess the flooding easements or ownership which ~~were~~ was

LSB 2530SV (2) 85

-12-

tm/jp

12/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 held prior to the reconstruction as long as the former normal
2 pool elevation is not exceeded and the spillway capacity is
3 increased by at least fifty percent.

4 *b.* Flooding easements or ownership ~~are~~ is only required to
5 the top of the reconstructed spillway elevation.

6 Sec. 37. Section 490.863, subsection 3, paragraph a, as
7 enacted by 2013 Iowa Acts, House File 469, section 43, is
8 amended to read as follows:

9 *a.* "*Holder*" means and "*held by*" refers to shares held by
10 both a record shareholder, as defined in section 490.1301,
11 subsection 7, and a beneficial shareholder, as defined in
12 section 490.1301, subsection 2.

13 Sec. 38. Section 490.1302, subsection 2, paragraph d, Code
14 2013, as amended by 2013 Iowa Acts, House File 469, section 53,
15 is amended to read as follows:

16 *d.* Paragraph "*a*", shall not be applicable and appraisal
17 rights shall be available pursuant to subsection 1 for the
18 holders of any class or series of shares where the corporate
19 action is an interested transaction.

20 Sec. 39. Section 522.6, subsection 2, if enacted by 2013
21 Iowa Acts, Senate File 189, section 6, is amended to read as
22 follows:

23 2. If an insurer qualifies for exemption from the
24 requirements of this chapter pursuant to paragraph "*a*" of
25 subsection 1, but the insurance group of which the insurer is
26 a member does not qualify for exemption pursuant to paragraph
27 "*b*" of subsection 1, then the own risk and solvency assessment
28 summary report that is required pursuant to section ~~521H.5~~
29 522.5 shall include information concerning every insurer
30 in the insurance group. This requirement may be satisfied
31 by the submission of more than one summary report for any
32 combination of insurers in the insurance group provided that
33 the combination of reports submitted includes every insurer in
34 the insurance group.

35 Sec. 40. Section 533.405, subsection 4A, paragraph b,

LSB 2530SV (2) 85

-13-

tm/jp

13/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 subparagraphs (1) and (2), as enacted by 2013 Iowa Acts, Senate
2 File 183, section 8, are amended to read as follows:

3 (1) State credit unions with assets in excess of \$5 five
4 million dollars as of the month ending immediately prior to the
5 date of the conclusion of the vote by the membership approving
6 the dissolution shall publish the notice once a week for two
7 successive weeks in a newspaper of general circulation in each
8 county in which the state credit union maintains an office or
9 branch for the transaction of business.

10 (2) State credit unions with assets of \$5 five million
11 dollars or less as of the month ending immediately prior to the
12 date of the conclusion of the vote by the membership approving
13 the dissolution shall publish the notice once in a newspaper of
14 general circulation in each county in which the state credit
15 union maintains an office or branch.

16 Sec. 41. Section 543C.2, subsection 1, paragraph j, if
17 enacted by 2013 Iowa Acts, House File 556, section 167, is
18 amended to read as follows:

19 j. The subdivider, if a corporation, must register to do
20 business in the state of Iowa as a foreign corporation with
21 the secretary of state and furnish a copy of the certificate
22 of authority to do business in the state of Iowa. If not a
23 corporation, the subdivider must comply with the provisions
24 of chapter 547, by filing a proper trade name with the Polk
25 county recorder. The provisions of this ~~subsection~~ paragraph
26 shall also apply to any person, partnership, firm, company,
27 corporation, or association, other than the subdivider, which
28 is engaged by or through the subdivider for the purpose of
29 advertising or selling the land involved in the filing.

30 Sec. 42. Section 556.2, subsection 5, paragraph a,
31 unnumbered paragraph 1, as enacted by 2013 Iowa Acts, House
32 File 417, section 174, is amended to read as follows:

33 A banking organization or financial organization shall send
34 to the owner of each account, to which none of the actions
35 specified in subsection 2 1, paragraphs "a" through "e" or

LSB 2530SV (2) 85

-14-

tm/jp

14/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 subsection 2, paragraphs "a" through "e" have occurred during
2 the preceding three calendar years, a notice by certified mail
3 stating in substance the following:

4 Sec. 43. Section 716.7, subsection 1, as amended by 2013
5 Iowa Acts, House File 556, section 234, if enacted, is amended
6 to read as follows:

7 1. For purposes of this section:

8 a. "Property" shall include any land, dwelling, building,
9 conveyance, vehicle, or other temporary or permanent structure
10 whether publicly or privately owned.

11 b. "Public utility" is a public utility as defined in
12 section 476.1 or an electric transmission line as provided in
13 chapter 478.

14 ~~b. c.~~ "Public utility property" means any land, dwelling,
15 building, conveyance, vehicle, or other temporary or permanent
16 structure owned, leased, or operated by a public utility and
17 that is completely enclosed by a physical barrier of any kind.
18 ~~For the purposes of this section, a "public utility" is a public~~
19 ~~utility as defined in section 476.1 or an electric transmission~~
20 ~~line as provided in chapter 478.~~

21 ~~e. d.~~ "Railway corporation" means a corporation, company,
22 or person owning, leasing, or operating any railroad in whole
23 or in part within this state.

24 ~~d. e.~~ "Railway property" means all tangible real and
25 personal property owned, leased, or operated by a railway
26 corporation with the exception of any administrative building
27 or offices of the railway corporation.

28 Sec. 44. Section 724.2, subsection 1, paragraph i, if
29 enacted by 2013 Iowa Acts, House File 556, section 206, is
30 amended to read as follows:

31 i. A nonresident who possesses an offensive weapon which
32 is a curio or relic firearm under the federal Firearms Act,
33 18 U.S.C. ch. 44, solely for use in official functions in
34 this state of a historical reenactment organization of which
35 the person is a member, if the offensive weapon is legally

LSB 2530SV (2) 85

-15-

tm/jp

15/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 possessed by the person in the person's state of residence
2 and the offensive weapon is at all times while in this state
3 rendered incapable of firing live ammunition. A nonresident
4 who possesses an offensive weapon under this ~~subsection~~
5 paragraph while in this state shall not have in the person's
6 possession live ammunition. The offensive weapon may, however,
7 be adapted for the firing of blank ammunition.

8 Sec. 45. REPEAL. 2013 Iowa Acts, House File 417, section
9 34, and 2013 Iowa Acts, House File 556, section 27, if enacted,
10 are repealed.

11 Sec. 46. REPEAL. 2013 Iowa Acts, House File 469, sections
12 83 and 84, are repealed.

13 Sec. 47. CONTINGENT REPEAL. If 2013 Iowa Acts, House File
14 575, section 12, is enacted, 2013 Iowa Acts, House File 417,
15 section 93, is repealed.

16 DIVISION IV

17 PUBLIC RETIREMENT SYSTEMS

18 Sec. 48. JUDICIAL RETIREMENT FUND. There is appropriated
19 from the general fund of the state to the judicial retirement
20 fund described in section 602.9104 for the following fiscal
21 years, the following amounts:

22 1. FY 2013-2014	
23	\$ 5,000,000
24 2. FY 2014-2015	
25	\$ 5,000,000

26 Sec. 49. FIRE AND POLICE RETIREMENT FUND. There is
27 appropriated from the general fund of the state to the fire
28 and police retirement fund created in section 411.8 for the
29 following fiscal years, the following amounts:

30 1. FY 2013-2014	
31	\$ 5,000,000
32 2. FY 2014-2015	
33	\$ 5,000,000

34 Sec. 50. Section 97A.11A, subsection 1, Code 2013, is
35 amended to read as follows:

LSB 2530SV (2) 85

-16-

tm/jp

16/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 1. Beginning with the fiscal year commencing July 1, ~~2013~~
2 2012, and ending June 30 of the fiscal year during which the
3 board determines that the system's funded ratio of assets
4 to liabilities is at least eighty-five percent, there is
5 appropriated from the general fund of the state for each fiscal
6 year to the retirement fund described in section 97A.8, an
7 amount equal to five million dollars.

8 Sec. 51. EFFECTIVE UPON ENACTMENT. The section of this
9 division of this Act amending section 97A.11A, being deemed of
10 immediate importance, takes effect upon enactment.

11

DIVISION V

12

COUNTY PROJECTS

13 Sec. 52. Section 331.441, subsection 2, paragraph b,
14 subparagraph (5), unnumbered paragraph 1, Code 2013, is amended
15 to read as follows:

16 Public buildings, including the site or grounds of, and the
17 erection, equipment, remodeling, or reconstruction of, and
18 additions or extensions to the buildings, and including the
19 provision and maintenance of juvenile detention or shelter care
20 facilities, when the ~~cost~~ principal amount of the bonds does
21 not exceed the following limits:

22 Sec. 53. Section 331.441, subsection 2, paragraph c,
23 subparagraph (9), Code 2013, is amended to read as follows:

24 (9) Public buildings, including the site or grounds of,
25 the erection, equipment, remodeling, or reconstruction of, and
26 additions or extensions to the buildings, and including the
27 provision and maintenance of juvenile detention or shelter care
28 facilities, when the ~~cost~~ principal amount of the bonds exceeds
29 the limits stated in subsection 2, paragraph "b", subparagraph
30 (5), subparagraph division (a) or (b), as applicable.

31

DIVISION VI

32

SUPPLEMENTARY WEIGHTING FOR LIMITED ENGLISH

33

PROFICIENT STUDENTS

34 Sec. 54. Section 257.31, subsection 5, paragraph j, Code
35 2013, is amended to read as follows:

LSB 2530SV (2) 85

-17-

tm/jp

17/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 *j.* Unusual need to continue providing a program or other
2 special assistance to non-English speaking pupils after the
3 expiration of the ~~four-year~~ seven-year period specified in
4 section 280.4.

5 Sec. 55. Section 280.4, subsection 3, Code 2013, is amended
6 to read as follows:

7 3. *a.* In order to provide funds for the excess costs of
8 instruction of limited English proficient students specified
9 in paragraph “*b*” above the costs of instruction of pupils in
10 a regular curriculum, students identified as limited English
11 proficient shall be assigned an additional weighting of
12 twenty-two hundredths, and that weighting shall be included in
13 the weighted enrollment of the school district of residence for
14 a period not exceeding ~~four~~ seven years. However, the school
15 budget review committee may grant supplemental aid or modified
16 allowable growth to a school district to continue funding a
17 program for students after the expiration of the ~~four-year~~
18 seven-year period.

19 *b.* For students first determined to be limited English
20 proficient for a budget year beginning on or after July 1,
21 2009, the additional weighting provided under paragraph “*a*”
22 shall be included in the weighted enrollment of the school
23 district of residence for a period not exceeding seven years.

24 Sec. 56. LIMITED ENGLISH PROFICIENT WEIGHTING
25 ADJUSTMENT. For the fiscal year beginning July 1, 2013,
26 and ending June 30, 2014, there shall be allocated to the
27 department of education from the amount appropriated pursuant
28 to section 257.16, subsection 1, based upon the increase from
29 four to seven years in the availability of supplementary
30 weighting for instruction of limited English proficient
31 students pursuant to section 280.4, an amount to be determined
32 by the department of management in consultation with the
33 legislative services agency. The funds shall be used to adjust
34 the weighted enrollment of a school district with students
35 identified as limited English proficient on a prorated basis.

LSB 2530SV (2) 85

-18-

tm/jp

18/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 Sec. 57. EFFECTIVE UPON ENACTMENT. This division of this
2 Act, being deemed of immediate importance, takes effect upon
3 enactment.

4 DIVISION VII

5 NEWBORN CRITICAL CONGENITAL HEART DISEASE SCREENING

6 Sec. 58. NEW SECTION. 136A.5A Newborn critical congenital
7 heart disease screening.

8 1. Each newborn born in this state shall receive a critical
9 congenital heart disease screening by pulse oximetry or other
10 means as determined by rule, in conjunction with the metabolic
11 screening required pursuant to section 136A.5.

12 2. An attending health care provider shall ensure that
13 every newborn under the provider's care receives the critical
14 congenital heart disease screening.

15 3. This section does not apply if a parent objects to
16 the screening. If a parent objects to the screening of a
17 newborn, the attending health care provider shall document the
18 refusal in the newborn's medical record and shall obtain a
19 written refusal from the parent and report the refusal to the
20 department.

21 4. Notwithstanding any provision to the contrary, the
22 results of each newborn's critical congenital heart disease
23 screening shall only be reported in a manner consistent with
24 the reporting of the results of metabolic screenings pursuant
25 to section 136A.5 if funding is available for implementation
26 of the reporting requirement.

27 5. This section shall be administered in accordance with
28 rules adopted pursuant to section 136A.8.

29 Sec. 59. NEWBORN CRITICAL CONGENITAL HEART DISEASE
30 SCREENING. Notwithstanding any provision to the contrary
31 relating to the newborn screening policy pursuant to 641 IAC
32 4.3(1), critical congenital heart disease screening shall be
33 included in the state's newborn screening panel as included
34 in the recommended uniform screening panel as approved by
35 the United States secretary of health and human services.

LSB 2530SV (2) 85

-19-

tm/jp

19/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 The center for congenital and inherited disorders advisory
2 committee shall make recommendations regarding implementation
3 of the screening and the center for congenital and inherited
4 disorders shall adopt rules as necessary to implement the
5 screening. However, reporting of the results of each newborn's
6 critical congenital heart disease screening shall not be
7 required unless funding is available for implementation of the
8 reporting requirement.

9 DIVISION VIII

10 RIGHT TO CURE — CLOSED CREDIT CARD ACCOUNTS

11 Sec. 60. Section 537.5110, subsection 4, paragraph c, Code
12 2013, is amended to read as follows:

13 c. Until the expiration of the minimum applicable period
14 after the notice is given, the consumer may cure the default by
15 tendering either the amount of all unpaid installments due at
16 the time of the tender, without acceleration, plus any unpaid
17 delinquency or deferral charges, or the amount stated in the
18 notice of right to cure, whichever is less, or by tendering any
19 performance necessary to cure any default other than nonpayment
20 of amounts due, which is described in the notice of right to
21 cure. The act of curing a default restores to the consumer
22 the consumer's rights under the agreement as though no default
23 had occurred, except as provided in subsection 3. However,
24 where the obligation in default is a credit card account that
25 has been closed, the act of curing a default does not restore
26 to the consumer the consumer's rights under the agreement as
27 though no default had occurred.

28 Sec. 61. Section 537.5111, Code 2013, is amended by adding
29 the following new subsection:

30 NEW SUBSECTION. 4A. If the consumer credit transaction is
31 a credit card account that has been closed, the notice shall
32 conform to the requirements of subsection 2, and a notice in
33 substantially the form specified in that subsection complies
34 with this subsection except that the statement relating to
35 continuation of the contract upon correction of the default as

LSB 2530SV (2) 85

-20-

tm/jp

20/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 though the consumer did not default shall not be contained in
2 the notice.

3 DIVISION IX

4 PUBLIC SAFETY TRAINING AND FACILITIES TASK FORCE

5 Sec. 62. PUBLIC SAFETY TRAINING AND FACILITIES TASK FORCE.

6 1. A public safety training and facilities task force is
7 established. The department of public safety shall provide
8 administrative support for the task force.

9 2. The task force shall consist of the following members:

10 a. One member appointed by the Iowa state sheriffs' and
11 deputies' association.

12 b. One member appointed by the Iowa police chiefs
13 association.

14 c. One member who is a fire fighter appointed by the Iowa
15 professional fire fighters association.

16 d. One member who is the administrator of the Iowa fire
17 service training bureau or the administrator's designee.

18 e. One member who is a representative of the fire service
19 who is not a fire chief appointed by the Iowa firefighters
20 association.

21 f. The director of the Iowa law enforcement academy or the
22 director's designee.

23 g. The commissioner of public safety or the training
24 coordinator of the department of public safety, as designated
25 by the commissioner.

26 h. The state fire marshal or the state fire marshal's
27 designee.

28 i. One member appointed by the Iowa state police
29 association.

30 j. One member who is a fire chief appointed by the Iowa fire
31 chiefs association.

32 k. One member appointed by the Iowa emergency medical
33 services association.

34 l. One member appointed by the Iowa emergency management
35 association.



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 m. One member who is a fire chief appointed by the Iowa
2 association of professional fire chiefs.
3 n. One member who is a member of the office of motor vehicle
4 enforcement of the department of transportation appointed by
5 the director of the department of transportation.
6 o. Four members of the general assembly serving as
7 ex officio, nonvoting members, one representative to be
8 appointed by the speaker of the house of representatives, one
9 representative to be appointed by the minority leader of the
10 house of representatives, one senator to be appointed by the
11 majority leader of the senate, and one senator to be appointed
12 by the minority leader of the senate.
13 3. The voting members of the task force shall select one
14 chairperson and one vice chairperson. The vice chairperson
15 shall preside in the absence of the chairperson. Section
16 69.16A shall apply to the appointed members of the task force.
17 4. It is the intent of the general assembly in establishing
18 this task force that the task force develop a coordinated
19 plan amongst all public safety disciplines that would oversee
20 the construction of a consolidated fire and police public
21 safety training facility, provide for the establishment of a
22 governance board for the public safety disciplines and the
23 consolidated facility, and to establish a consistent and steady
24 funding mechanism to defray public safety training costs on an
25 ongoing basis.
26 5. The task force shall seek and consider input from all
27 interested stakeholders and members of the public and shall
28 include an emphasis on receiving input from fire service, law
29 enforcement, and emergency medical services personnel. The
30 task force shall consider and develop strategies relating to
31 public safety training facility governance with the goal of
32 all public safety disciplines being represented. Each public
33 safety discipline shall advise the task force by developing
34 individual training policies as determined by the discipline's
35 governing bodies. The task force shall also develop a proposal

LSB 2530SV (2) 85

-22-

tm/jp

22/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 for a joint public safety training facility, a budget for
2 construction and future operation of the facility, financing
3 options, including possible public-private partnerships, for
4 construction and operation of the facility, and potential
5 locations for the facility that are centrally located in this
6 state.

7 6. a. The task force shall provide interim reports to the
8 general assembly by December 31 of each year concerning the
9 activities of the task force and shall submit its final report,
10 including its findings and recommendations, to the general
11 assembly by December 31, 2016.

12 b. The final report shall include but not be limited to
13 recommendations concerning the following:

14 (1) Consolidation of public safety governance within a
15 single board and the membership of the board. Board duties
16 would include overseeing the construction and maintenance of a
17 consolidated fire and police public safety training facility.

18 (2) Development of a consolidated fire and police public
19 safety training facility, including possible locations,
20 building recommendations, and financing options.

21 (3) Any other recommendations relating to public safety
22 training and facilities requirements.

23 Sec. 63. PUBLIC SAFETY TRAINING AND FACILITIES TASK FORCE —
24 ADMINISTRATIVE SUPPORT. There is appropriated from the general
25 fund of the state to the department of public safety for the
26 fiscal year beginning July 1, 2012, and ending June 30, 2013,
27 the following amount, or so much thereof as is necessary, to be
28 used for the purposes designated:

29 For providing administrative support for the public safety
30 training and facilities task force as enacted in this Act:
31 \$ 50,000

32 Notwithstanding section 8.33, moneys appropriated in this
33 section that remain unencumbered or unobligated at the close of
34 the fiscal year shall not revert but shall remain available for
35 expenditure for the purposes designated until the close of the



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 fiscal year that begins July 1, 2016.

2 Sec. 64. EFFECTIVE UPON ENACTMENT. This division of this
3 Act, being deemed of immediate importance, takes effect upon
4 enactment.

5 DIVISION X

6 CIGARETTE FIRE SAFETY STANDARD FUND

7 Sec. 65. Section 101B.5, subsection 5, Code 2013, is amended
8 to read as follows:

9 5. For each cigarette listed in a certification, a
10 manufacturer shall pay a fee of one hundred dollars to the
11 department. The department shall deposit all fees received
12 pursuant to this subsection with the treasurer of state for
13 credit to the general fund of the state.

14 Sec. 66. Section 101B.8, Code 2013, is amended by adding the
15 following new subsection:

16 NEW SUBSECTION. 10. The department shall deposit any moneys
17 received from civil penalties assessed pursuant to this section
18 with the treasurer of state for credit to the general fund of
19 the state.

20 Sec. 67. Section 101B.9, Code 2013, is amended to read as
21 follows:

22 **101B.9 Cigarette fire safety standard fund.**

23 A cigarette fire safety standard fund is created as a
24 special fund in the state treasury under the control of the
25 department of public safety. The fund shall consist of all
26 moneys recovered from the assessment of civil penalties or
27 certification fees under this chapter. ~~The moneys in the~~
28 ~~fund shall, in~~ In addition to any moneys made available for
29 ~~such purpose, be available, subject to appropriation, moneys~~
30 in the fund are appropriated to the department of public
31 safety for the purpose of fire safety and prevention programs,
32 including for entry level fire fighter training, equipment, and
33 operations.

34 Sec. 68. REPEAL. Section 101B.9, Code 2013, is repealed.

35 Sec. 69. CIGARETTE FIRE SAFETY STANDARD FUND.

LSB 2530SV (2) 85

-24-

tm/jp

24/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 Notwithstanding section 8.33, or any other provision of law
2 to the contrary, the unencumbered or unobligated balance of
3 the cigarette fire safety standard fund at the close of the
4 fiscal year beginning July 1, 2012, shall not revert but shall
5 remain available for expenditure for purposes of the regional
6 emergency response training centers, on an equal basis, until
7 the close of the succeeding fiscal year.

8 Sec. 70. EFFECTIVE UPON ENACTMENT. Except for the section
9 of this division of this Act repealing section 101B.9 which
10 shall take effect July 1, 2013, this division of this Act,
11 being deemed of immediate importance, takes effect upon
12 enactment.

13 Sec. 71. RETROACTIVE APPLICABILITY. The following
14 provision or provisions of this division of this Act apply
15 retroactively to July 1, 2007:

16 1. The section amending section 101B.9.

17 EXPLANATION

18 This bill is organized by divisions.

19 STANDING APPROPRIATIONS AND RELATED MATTERS. For the budget
20 process applicable to FY 2014-2015, state agencies are required
21 to submit estimates and other expenditure information as called
22 for by the director of the department of management instead of
23 the information required under Code section 8.23.

24 The bill limits standings appropriations for FY 2013-2014
25 and FY 2014-2015 made for nonpublic school transportation
26 and the enforcement of Code chapter 453D relating to tobacco
27 product manufacturers.

28 The bill limits standing appropriations for FY 2014-2015
29 made for operational support grants and community cultural
30 grants, regional tourism marketing, and programs for at-risk
31 children.

32 The bill limits the standing appropriation for paying
33 instructional support state aid in Code section 257.20 to zero
34 for FY 2013-2014 and FY 2014-2015.

35 The bill increases the standing limited appropriation to the



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 special olympics fund in Code section 8.8 from \$50,000 each
2 fiscal year to \$100,000 each fiscal year.

3 MISCELLANEOUS PROVISIONS AND APPROPRIATIONS. The bill
4 appropriates moneys to the credit union division of the
5 department of commerce for FY 2013-2014 for costs associated
6 with the individual development account program.

7 The bill appropriates moneys to the department of workforce
8 development for FY 2013-2014 and FY 2014-2015 to distribute to
9 an entity with a mission of educating workers and the public in
10 the various aspects of renewable energy, its usage, and related
11 occupational opportunities.

12 The bill appropriates moneys to the department of
13 transportation for FY 2012-2013 for distribution to the public
14 transit systems in the state for purchasing vehicle priorities.
15 The provision takes effect upon enactment.

16 The bill appropriates moneys to the department of
17 transportation for FY 2013-2014 for costs associated with the
18 operation of a contract air traffic control tower which holds
19 an air agency certificate. Moneys shall be distributed on
20 a local match basis to the largest city in a county with a
21 population of more than 92,000 and less than 95,000.

22 The bill provides that whenever the population of any city
23 is referred to in any law, it shall be determined by the
24 greater of the population of the city as of the last preceding
25 certified federal census or as of the April 1, 2010, population
26 estimates base as determined by the United States census
27 bureau, unless otherwise provided.

28 The bill prohibits a contractor who is not registered with
29 the labor commissioner as required under Code chapter 91C from
30 being awarded a contract to perform work for the state, an
31 agency of the state, or a political subdivision of the state.
32 Currently, such a contractor is only prohibited from being
33 awarded contracts to perform work for the state or an agency
34 of the state.

35 Currently, under Code section 99F.11, a portion of certain

LSB 2530SV (2) 85

-26-

tm/jp

26/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 wagering tax adjusted gross receipts are credited to the
2 general fund of the state for the purpose of funding endow
3 Iowa tax credits. If enacted, 2013 Iowa Acts, Senate File 300
4 would eliminate this distribution. The bill provides that
5 the same moneys would instead be appropriated to the economic
6 development authority for distribution equally to the three
7 state tourism regions to develop public-private partnerships to
8 market local attractions. The provision only takes effect if
9 2013 Iowa Acts, Senate File 300 is enacted.

10 Code section 144.26, relating to death certificates, is
11 amended to provide that upon activation of an electronic death
12 record system, each person with a duty related to a death
13 certificate is required to participate in the electronic death
14 record system.

15 The bill amends the Iowa grant program under Code section
16 261.93 to include priority in awarding grants to a qualified
17 student who meets certain qualifications and is a child of
18 police officer included under Code section 97B.49B, who was
19 killed in the line of duty as determined by the Iowa public
20 employees' retirement system.

21 CORRECTIVE PROVISIONS. Code sections 2.12, 2.42, 2C.3,
22 2C.9, 2C.11, 23A.4, and 70A.28, as amended by 2013 Iowa Acts,
23 House File 185, sections 1, 2, 4, 10, 12, 20, 27, and 28, are
24 amended to consistently refer to the office of ombudsman rather
25 than to the office of the ombudsman. The office of citizens'
26 aide is newly named the office of ombudsman in Code section
27 2C.2, as amended by 2013 Iowa Acts, House File 185, section 3.

28 Code section 2C.18, as amended by 2013 Iowa Acts, House
29 File 185, section 20, is amended to use the possessive form of
30 ombudsman in the phrase "ombudsman's functions".

31 Code section 8B.21(5)(e), if enacted by 2013 Iowa Acts,
32 Senate File 396, is amended to replace a singular verb with
33 its plural form to match the plural subject in this provision
34 relating to the receipt of information technology services by
35 the department of public defense.

LSB 2530SV (2) 85

-27-

tm/jp

27/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 Code section 29.1, as amended by 2013 Iowa Acts, House
2 File 307, section 9, is amended to correct a grammatical
3 construction in a provision relating to the adjutant general's
4 legal authority concerning the state's military forces.

5 Code section 35A.13(6A)(b)(1), if enacted by 2013 Iowa Acts,
6 House File 613, section 2, is amended to correct an internal
7 reference to a lettered paragraph to correspond to another
8 reference in the same lettered paragraph in this provision
9 relating to educational assistance for children of veterans.

10 Code section 126.11(3)(b), as amended by 2013 Iowa
11 Acts, House File 417, section 26, is amended to correct a
12 missing Code subsection reference in a provision relating to
13 prescription drug labeling.

14 Code section 249A.43(3), as enacted by 2013 Iowa Acts,
15 Senate File 357, section 7, is amended to correct an internal
16 Code section subunit reference in a provision relating
17 to medical assistance overpayment notices and first class
18 mailings.

19 Code section 252D.17(1)(m), as enacted by 2013 Iowa
20 Acts, House File 417, section 55, is amended to renumber
21 the paragraph as a subsection in a provision relating to
22 withholding of child support moneys from an obligor's income.
23 The renumbering distinguishes this provision relating to
24 departmental duties from the paragraphs of subsection 1 which
25 relate to payor responsibilities.

26 Code section 263B.3, as amended by 2013 Iowa Acts, House File
27 417, section 63, is amended to correct a verb phrase relating
28 to the state archaeologist's authority to enter into agreements
29 with the federal highway administrator.

30 Code section 321.463(12A)(a,c), as enacted by 2013 Iowa
31 Acts, House File 14, section 1, are amended to correctly refer
32 to a person operating a vehicle and to make a grammatical
33 correction by eliminating the redundant words "from operating"
34 in a provision relating to vehicles with retractable axles.

35 Code section 327F.39(6)(b), if enacted by 2013 Iowa Acts,

LSB 2530SV (2) 85

-28-

tm/jp

28/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 Senate File 340, section 4, is amended by referring to a
2 railroad company rather than to a railroad corporation for
3 consistency within this Code section relating to transportation
4 of railroad workers.

5 Code section 418.5(1), as amended by 2013 Iowa Acts, House
6 File 307, section 51, is amended to correctly refer to the
7 department of homeland security and emergency management in
8 this provision referring to the newly created department and
9 the flood mitigation board attached to the department.

10 Code section 426A.11(1), as amended by 2013 Iowa Acts,
11 House File 417, section 97, is amended to correctly refer to
12 World War I in a provision relating to property tax exemptions
13 applicable to veterans.

14 Code section 455B.275(3A)(a,b), if enacted by 2013 Iowa
15 Acts, House File 541, section 1, are amended to replace two
16 plural verbs with their singular forms to match the singular
17 subjects in this provision relating to dam reconstruction
18 standards.

19 Code section 490.863(3)(a), as enacted by 2013 Iowa Acts,
20 House File 469, section 43, is amended to correctly include the
21 word "section" before a numerical reference to a Code section
22 in a provision relating to business corporation shareholders'
23 conflicts of interest.

24 Code section 490.1302(2)(d), as amended by 2013 Iowa Acts,
25 House File 469, section 53, is amended to delete an extraneous
26 comma in a provision relating to business corporation
27 shareholders' appraisal rights.

28 Code section 522.6(2), if enacted by 2013 Iowa Acts,
29 Senate File 189, section 6, is amended to correct an internal
30 reference by substituting section 522.5 for the nonexistent
31 section 521H.5 in a provision relating to insurer risk
32 management frameworks.

33 Code section 533.405(4A)(b)(1,2), as enacted by 2013
34 Iowa Acts, Senate File 183, section 8, are amended to use
35 words rather than numerals when referring to \$5 million in a

LSB 2530SV (2) 85

-29-

tm/jp

29/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 provision relating to state credit union assets.

2 Code sections 543C.2(1)(j) and 724.2(1)(i), as enacted by
3 2013 Iowa Acts, House File 556, sections 167 and 206, are
4 amended to correct internal self-references in former Code
5 subsections that have been redesignated as paragraphs in
6 provisions relating to the subdivision of lands by business
7 entities and possession of curio or relic firearms.

8 Code section 556.2(5)(a)(ul), as enacted by 2013 Iowa Acts,
9 House File 417, section 174, is amended to correct an internal
10 reference to another subsection in the same Code provision
11 relating to notices to financial institution account owners of
12 unclaimed property.

13 Code section 716.7(1), as amended by 2013 Iowa Acts, House
14 File 556, section 234, if enacted, is amended to place the
15 definition of "public utility" in alphabetical order to reflect
16 the remainder of the alphabetized definitions in this Code
17 section relating to the crime of trespass.

18 2013 Iowa Acts, House File 417, section 34, and 2013
19 Iowa Acts, House File 556, section 27, if enacted, the Code
20 corrections bills, which amend Code section 135C.6(8)(c)(ul),
21 are repealed to avoid a conflict with a substantive change
22 made by 2013 Iowa Acts, Senate File 351, section 1, that
23 accomplishes the same purpose of correctly referring to certain
24 federally approved programs for persons with an intellectual
25 disability.

26 2013 Iowa Acts, House File 469, sections 83 and 84, amend
27 Code section 490.140 to retain the current definition of
28 "public corporation", conditioned on the future repeal of that
29 definition on December 31, 2014, by 2011 Iowa Acts, chapter
30 2, section 9, which relates to the staggered terms of certain
31 public corporation directors. However, 2013 Iowa Acts, House
32 File 358, section 1, repeals 2011 Iowa Acts, chapter 2, section
33 9, thereby striking the future repeal of the definition.
34 Therefore, the extraordinary retention of that definition by
35 2013 Iowa Acts, House File 469, sections 83 and 84, is no

LSB 2530SV (2) 85

-30-

tm/jp

30/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 longer necessary, and those sections are repealed.

2 Both 2013 Iowa Acts, House File 575, section 12, which
3 relates to sales and use tax technical amendments, and House
4 File 417, section 93, the nonsubstantive Code corrections
5 bill, amend Code section 423.3(18)(c), to correctly refer to
6 the council on quality and leadership in a provision relating
7 to a sales tax exemption applicable to certain accredited
8 rehabilitation facilities. But because the two bills do so by
9 striking different words in that paragraph, the amendment in
10 the nonsubstantive Code corrections bill is repealed to avoid a
11 codification conflict with the more technical tax bill.

12 PUBLIC RETIREMENT SYSTEMS. This division makes
13 appropriations for several of the state's public retirement
14 systems.

15 Code section 97A.11, making standing limited appropriations
16 for the public safety peace officers' retirement system,
17 is amended so that the standing appropriation begins in FY
18 2012-2013 instead of FY 2013-2014. This provision takes effect
19 upon enactment.

20 Appropriations are also made for FY 2013-2014 and FY
21 2014-2015 to the judicial retirement system and the statewide
22 fire and police retirement system established by Code chapter
23 411.

24 COUNTY PROJECTS. The bill modifies the definition of
25 "essential county purpose" in Code section 331.441, relating
26 to general obligation bonds, to specify that public building
27 projects meet the definition of "essential county purpose"
28 if the principal amount of the bonds does not exceed certain
29 threshold amounts based upon the population of the county.
30 Current law specifies that a public building project meets the
31 definition of an "essential county purpose" if the costs of the
32 project do not exceed certain threshold amounts based upon the
33 population of the county. The bill modifies the definition
34 of "general county purpose" to specify that public building
35 projects meet the definition of "general county purpose" if the

LSB 2530SV (2) 85

-31-

tm/jp

31/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 principal amount of the bonds exceeds certain threshold amounts
2 based upon the population of the county. Current law specifies
3 that a public building project meets the definition of "general
4 county purpose" if the costs of the project exceed certain
5 threshold amounts based upon the population of the county.

6 SUPPLEMENTARY WEIGHTING FOR LIMITED ENGLISH PROFICIENT
7 STUDENTS. Current Code section 280.4 provides funds for the
8 excess costs of instruction of limited English proficient
9 students above the costs of instruction of pupils in a regular
10 curriculum. This funding is provided for a period not to
11 exceed four years through assignment of an additional weighting
12 of 22 hundredths to each student identified as limited English
13 proficient.

14 The bill increases the number of years for which a school
15 district of residence may include the additional weighting
16 for a student determined to be limited English proficient.
17 Under the bill, for students first determined to be limited
18 English proficient for a budget year beginning on or after July
19 1, 2009, the additional weighting shall be included in the
20 weighted enrollment of the school district of residence for a
21 period not exceeding seven years.

22 The bill allocates a certain amount of the appropriation
23 under Code section 257.16 for the fiscal year beginning July 1,
24 2013, to be used to adjust weighted enrollments of districts
25 with limited English proficient students to account for the
26 increase in years under the bill.

27 The division takes effect upon enactment.

28 NEWBORN CRITICAL CONGENITAL HEART DISEASE SCREENING. The
29 bill relates to prenatal care including newborn screenings in
30 new Code section 136A.5A. The bill requires each newborn born
31 in the state to receive a critical congenital heart disease
32 screening by pulse oximetry or other means as determined by
33 rule, in conjunction with the metabolic screening already
34 required. The bill directs that an attending health care
35 provider shall ensure that every newborn under the provider's

LSB 2530SV (2) 85

-32-

tm/jp

32/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 care receives the critical congenital heart disease screening,
2 and provides that that requirement does not apply if a parent
3 objects to the screening. If a parent objects, the health care
4 provider is required to document the refusal in the newborn's
5 medical record, obtain a written refusal from the parent, and
6 report the refusal to the department of public health (DPH).
7 The results of each newborn's screening are required only to
8 be reported in a manner consistent with the reporting of the
9 results of metabolic screenings if funding is available for
10 implementation of the reporting requirement. The provisions
11 are to be administered in accordance with rules adopted by the
12 center for congenital and inherited disorders, with assistance
13 provided by DPH.

14 The bill directs that the critical congenital heart disease
15 screening shall be included in the state's newborn screening
16 panel. The bill requires the center for congenital and
17 inherited disorders advisory committee to make recommendations
18 regarding implementation of the screening and the center for
19 congenital and inherited disorders to adopt rules as necessary
20 to implement the screening. However, reporting of the results
21 of the screenings shall not be required unless funding is
22 available.

23 RIGHT TO CURE — CLOSED CREDIT CARD ACCOUNTS. The bill
24 relates to right to cure provisions under the consumer credit
25 code in Code chapter 537 applicable to a credit card account
26 that has been closed.

27 The bill states that provisions applicable to restoring
28 a consumer's rights under an agreement after a default is
29 cured as though no default had occurred do not apply to
30 situations where the account in question is a closed credit
31 card account. Similarly, the bill also states, with reference
32 to the notice of right to cure sample form contained in Code
33 section 537.5111, that a notice substantially complying with
34 the form suffices for closed credit card accounts, except that
35 a statement contained in the form relating to continuation

LSB 2530SV (2) 85

-33-

tm/jp

33/34



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.F. 452

1 of the contract upon correction of the default as though the
2 consumer did not default shall not be contained in the notice.

3 PUBLIC SAFETY TRAINING AND FACILITIES TASK FORCE. The
4 bill establishes a public safety training and facilities
5 task force to develop a coordinated plan amongst all public
6 safety disciplines that would oversee the construction of a
7 consolidated fire and police public safety training facility,
8 provide for the establishment of a governance board for the
9 public safety disciplines and the consolidated facility, and to
10 establish a consistent and steady funding mechanism to defray
11 public safety training costs on an ongoing basis.

12 The bill appropriates moneys to the department of public
13 safety for FY 2012-2013 for providing administrative support
14 to the task force.

15 The division takes effect upon enactment.

16 CIGARETTE FIRE SAFETY STANDARD FUND. The bill relates to
17 moneys in the cigarette fire safety standard fund which is
18 a special fund in the state treasury under the control of
19 the department of safety. Currently, moneys in the fund are
20 subject to appropriation. The bill eliminates the contingent
21 appropriation language and appropriates all moneys in the fund
22 to the department of public safety. This provision applies
23 retroactively to July 1, 2007.

24 The bill eliminates the fund on July 1, 2013, allows any
25 unencumbered or unobligated balance when the fund is eliminated
26 to be retained by the department for purposes of the regional
27 emergency response training centers, on an equal basis.

28 The division takes effect upon enactment.



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

Senate Joint Resolution 10 - Introduced

SENATE JOINT RESOLUTION 10
BY GUTH, ROZENBOOM, SORENSON,
SINCLAIR, BOETTGER,
JOHNSON, CHAPMAN, SEGEBART,
ANDERSON, ERNST, BERTRAND,
KAPUCIAN, HOUSER, WHITVER,
CHELGREN, BREITBACH, BEHN,
ZAUN, FEENSTRA, SMITH, and
SENG

SENATE JOINT RESOLUTION

1 A Joint Resolution proposing an amendment to the Constitution
2 of the State of Iowa relating to the inalienable right to
3 life.
4 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 2108XS (3) 85
pf/nh



Iowa General Assembly
Daily Bills, Amendments and Study Bills
April 25, 2013

S.J.R. 10

1 Section 1. The following amendment to the Constitution of
2 the State of Iowa is proposed:
3 Article I of the Constitution of the State of Iowa is amended
4 by adding the following new section:
5 **Inalienable right to life.** SEC. 26. The inalienable right
6 to life of every person at any stage of development shall be
7 recognized and protected.
8 Sec. 2. REFERRAL AND PUBLICATION. The foregoing proposed
9 amendment to the Constitution of the State of Iowa is referred
10 to the general assembly to be chosen at the next general
11 election for members of the general assembly and the secretary
12 of state is directed to cause the proposed amendment to be
13 published for three consecutive months previous to the date of
14 that election as provided by law.

15 EXPLANATION

16 This joint resolution proposes an amendment to the
17 Constitution of the State of Iowa relating to the inalienable
18 right to life of every person at any stage of development. The
19 resolution, if adopted, would be published and then referred
20 to the next general assembly for adoption a second time before
21 being submitted to the electorate for ratification.